Supreme Court, U.S.
FILED

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No

In The
Supreme Court of the United States

Patrick-Walsh Faucher, Pro Se,
Petitioner

v

Douglass Shulman,
Commissioner of Internal Revenue
Respondent

On Petition For Writ Of Certiorari to
The United States Court of Appeals
For the First Circuit

PETITION FOR WRIT OF CERTIORARI
Revised

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Questions Presented for Review

INTRODUCTORY STATEMENT

A diagnosis of disease lead to treatment by way of weekly injections and daily consumption of copious quantities of capsules that lasted for forty-eight (48) weeks. Well into the treatment and experiencing the harsh effects of this "chemo," regimen, I painfully realized my mortal condition and found myself in need of something comforting in my predicament, something beyond my family and friends, something spiritual. Through a friend I learned of the value of the Holy Scriptures. Through his friend I discovered the Holy Scriptures to be a testament, compilation of God's Laws, history, and science, the *Mosaic Law*.

As a result of my studies of the Holy Scriptures, I have developed and now firmly hold a true belief in The God of Abraham, Isaac, and Jacob, The Creator of the Universe, Elohim, and He requires that I follow the Imprimatur of Congress in *Pub. L. 97-280* and *96 Stat. 1211*, and that I obey and practice the teachings of the Holy Scriptures per the *Ancient Document Rule*. I am bound to obey *Acts 5:29*, obey God's Law - not man's. The 759 Commandments, statutes, judgements, and ordinances contained in the *Mosaic Law* are superior to man's law, so says God and so says the Congress. As a result of my religious training, studies, beliefs, and convictions, I have arrived at a true and sincere belief in God, The God of Abraham, Isaac, and Jacob, The Creator of the Universe, The God of Creation, The Creator God, The Supreme Being, Elohim, and He requires, and it is my obligation and duty, that I obey, follow, and practice His teachings as contained in the

Holy Scriptures, the Testaments (The Holy Bible, The Decalogue), sworn-to by Himself as there is no one higher, and these beliefs are my true and sincerely held beliefs as an individual

God, The Creator of the Universe, and Congress, the god of the United States, are in agreement with *Pub. L. 97-280, 96 Stat. 1211*, and *Acts 5:29*, that I must study and apply the teachings of the Holy Scriptures, *US v. Seeger, 380 US 163*. The Scriptures, as opposed to all others, are the standard for my conduct in the light of the religious free exercise clause found in the *Bill of Rights*, at Amendment the First, the *Constitution for the united States of America* and *as applied in Seeger*

If the right of religious free exercise means anything, it is the right of the individual to be free from unwarranted governmental intrusion into matters so fundamentally affecting a person as the decision whether to follow God's Law or man's law. The questions to be answered are

QUESTIONS

1. Can an individual exercising a right (a right protected by the *Bill of Rights, Amendment the First*, Religious Free Exercise Clause, *Constitution for the united States of America*) and who is in compliance with the law of the United States and united States of America at *Pub. L. 97-280* and *96 Stat 1211*, and is in compliance with God's Law at *Acts 5:29*, be compelled to obey a conflicting law, and merely a vague allegation of some duty at that, that inflicts damages

and penalties that rise to the level of an absurdity in law? See: *Tyler Estate (1926) 140 Wn. 679; 250 P 456; 51 ALR 1088*

2 If there are two conflicting laws and an individual chooses to follow the one but not the other, would it not then be absurd to punish him for following the first law but not following the conflicting law, especially if the conflicting law can not be specifically articulated?

3. Is it true that law does not withstand an absurdity?

4 If an individual is moved to disobey a law, is it not true that in defense of his breaking that law he may assert that he is in compliance with a competing, superior law? Is it not true that in defense of his breaking that law he may assert an affirmative defense that his actions were needful and necessary, such as provided for in the Doctrine of Necessity?

5 If sincerely held religious beliefs and convictions tend to good order, and they do not violate anybody else's rights, and there is no contract that prohibits it, is it not true that there is a right to do it?

6. Is it not true that paying tithes under God's Law supercedes a tax under man's law?

7. If an individual has no contract/connections to a law, is he then bound by that law?

8 Is it not true that the link between Social Security Act, *Title 42 § 301 - 335*, and *IRS, Title 26: § 7203* "pay any estimated tax or tax" and "power of attorney;" *§ 3101* "in addition to other taxes;" *§ 7103* and *§ 7102* (tax or tax) provides the connection or "nexus" to the IRS?

9 Given that an individual has no Social

Security contract or number, is it not true that he is not subject to the IRS "tax or tax" as he has no connection to it?

7 Given that an individual has no connection to a law, can the penalty clause of that law then be applied to him?

8 In one's capacity as an ambassador, is it not true that jurisdiction attaches only in the United States Supreme Court and can be invoked at any time?

10 If an individual's religious education, training, and practice form a true religious belief and conviction, and that belief and conviction are truly held and sincerely believed as his own individual belief and conviction, and the individual's belief and conviction rise to and form a binding relation in service to a Supreme Being, The Creator, The Creator God, The God of Abraham, Isaac, and Jacob, Elohim, The King of Israel, Kingdom of Israel, Elohim Dominion, that involve duties and service superior to those arising from any human relation, then is it not true that the individual is bound by the Holy Scriptures, but not man's law?

11 Therefore does this individual have any duty to man's law, e g., to file and pay taxes to Bale and the Babylonian Mystery Religion as alleged, or does the higher, aforementioned duty to the Creator supercede and control in this case?

12 Did the Internal Revenue Service (IRS) perfect a claim administratively or was Faucher's replies, answers, denials, and disputes of the IRS's allegations sufficient to prevent the IRS. from perfecting such a claim?

13. Did the IRS violate any law or

administrative procedure when they failed to convene an administrative hearing to discuss the allegations made against Faucher?

14. If the only document tendered by the IRS, the 90 day Deficiency Notice, was not attested to, would it not be hearsay and inadmissable?

15. Given that lawyers and attorneys cannot testify, *Exhibit I*, would not Michael Fiore's appearance be impotent as he failed to present a sworn document, an affidavit, or competent person having first hand fact knowledge to introduce the IRS's allegations?

16. Did not the process run afoul for lack of due process and equal protection when the IRS failed to convene an administrative hearing as requested in writing by Faucher 354 times?

17. Did not the process run afoul for lack of due process and equal protection when the Tax Court mischaracterized one or more of Faucher's documents by changing the title of the document and therefore its meaning and effect, without prior written notice and opportunity to cure?

18. Did not the process run afoul for lack of due process and equal protection when the Appellate Court mischaracterized one or more of Faucher's documents by changing the title of the document and therefore its meaning and effect, without prior written notice and opportunity to cure?

19. Did not the process run afoul for lack of due process and equal protection when the Appellate Court failed to address the Bill of Exceptions that were tendered both to the Tax Court and the Appellate Court?

20. Can the Internal Revenue Service continue

to collection without the required Assessment Certificate and supporting list attached?

21. Is it not proper to exhaust all administrative remedies before proceeding to Court?

22. If an individual is in compliance with God's Law of paying Tithes, would not that action supercede man's law of paying taxes?

23. If Petitioner qualifies for protection under the umbrella of The Tax Exempt Group, would not this alone exempt Petitioner from a tax?

24. If the IRS, the Tax Court, and the Appellate Court bypassed an Offer of Proof, would not the proceedings thereafter be null and void?

25, If there may be a presumption of law, then is it not the duty of the Petitioner or Respondent to nullify the presumption and set the record?

26. If a Respondent (answering IRS allegations) and then again as Petitioner (brings action against IRS) not only denied via an averment "fictions of law," but also stated by another averment what his status is, can those needful and necessary actions be used against him as being frivolous in a court to obtain sanctions?

27 If a court initially issues a short judgement but fails to issue a full and final judgement within the prescribed time limit, is not that judgement null and void?

28 Although it be issued within the time limitation, if a court fails to articulate in its final judgement the reasoned and relevant fact(s) and law(s) upon which it bases it decision, is not that judgement null and void?

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Petition

BRIEF STATEMENT FROM THE PRO SE PETITIONER

"The Petitioner wishes to point out to the Court that he is not an individual trained, schooled, or experienced in the law, but as an individual exercising his right under law for the action of the court. As such, the Petitioner asks the Court look to the substance of the pleadings rather than the form and asks the Court to take judicial notice pursuant to Section 32 of the Judiciary Act of 1789 (1 Stat. 73) which specifies that "courts respectively shall proceed and give judgement according as the right of the cause and matter in law shall appear unto them, without regarding any imperfections, defects, or want of form." The Petitioner further asks the Court to take judicial notice pursuant to Rule 201 of the Federal Rules of Evidence of the enunciation of principles stated in King v Knoll (No. 04-04149-JAR), Whitney v State of New Mexico (113 F 3d 1170), and Haines v. Kerner (404 U.S. 519), wherein the courts directed that those who are unschooled in law making complaints/pleadings shall have the Court look to the substance of the complaint/pleadings rather than the form. Additionally the Petitioner asks the Court to take judicial notice of Faretta v State of California (422 US 806, 45 LEd2d 562, 95 Sct 2525 (1975)), an individual has a constitutional right to represent himself; Devine v. Indian River County School Board

(121 F3d 576 (11th Cir 1997)), right to proceed pro se is fundamental statutory right that is afforded highest degree of protection; Rand v Rowland (154 F3d 952 (9th Cir 1998)), pro se litigants must be ensured meaningful access to the courts, Boguslavsky v Kaplan (159 F3d 715 (2nd Cir. 1998)), pro se litigant is allowed some degree of flexibility in pleading his action; Frost v. Symington (197 F3d 348 (9th Cir. 1999)), pro se litigant's pleadings must be construed liberally on motion for summary judgement, and Petitioner hereby makes the following asseverations, answers, complaints, pleadings, notices, and demands in the above referenced matter without waiver of any defenses."

CITATIONS

Judgement, Appellate Ct., 11/16/2009 . . . . . -7-

Bill of Exceptions tendered, 07/24/2009 . . . . . -17-

Order, Appellate Ct , 12/08/2009 . . . . . -11-
Misconstrued and mischaracterized: Intended to simply be an answer and opposition to a motion for sanctions.

Order, Appellate Ct , 01/12/2010 . . . . . -13-
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Note: The official Tax Court caption of the case on appeal in the Appellate court is "Patrick-Walsh. Faucher v. Commissioner of Internal Revenue."

The official and unofficial reports of the opinions and

orders entered in the case by the courts and the administrative agencies can be found in the Appendix, Volume I, II, and III.

CONCISE STATEMENT OF JURISDICTION

Jurisdiction of the Tax Court.

The Tax Court provides a judicial forum in which affected persons can dispute tax deficiencies determined by the Commissioner of Internal Revenue prior to payment of the disputed amounts. The jurisdiction of the Tax Court includes, but is not limited to the authority to hear: (1) Tax disputes concerning notices of deficiency, [et seq (2) - (9), omitted].

Jurisdiction of the Appellate Court:

Congress amended the Internal Revenue Code, now codified in *Internal Revenue Code section 7482*, providing that decisions of the Tax Court may be reviewed by the applicable geographical United States Court of Appeals other than the Court of Appeals for the Federal Circuit. (See Article I and Article III tribunals) - subject matter.

Judgement by United States Court of Appeals for the First Circuit, Case No.09-1686 Entered November 16, 2009

Order Entered January 12, 2010 resetting time line for appeal due date. New due date: April 12, 2010 - not counting federal holidays and snow days. This exhausts all administrative remedies prior to consideration by the United States Supreme Court.

Jurisdiction of the United States Supreme Court:

28 USC § 1254, Title 28, Judiciary and Judicial Procedure, Part IV - Jurisdiction and Venue, Chapter 81, Supreme Court, § 1254, Courts of appeals; certiorari, certified questions. Cases in the courts of appeals may be reviewed by the Supreme Court by the following methods. (1) By writ of certiorari granted upon the petition of any party to any civil or criminal case, before or after rendition of judgment or decree

Furthermore,*42 USC, Ch. 21B, § 2000bb1, (c)*, Judicial relief A person whose religious exercise has been burdened in violation of this section may assert that violation as a claim or defense in a judicial proceeding and obtain appropriate relief against a government.***.

A United States court of appeals has so far departed from the accepted and usual course of judicial proceedings and or has sanctioned such a departure by a lower court, as to call for an exercise of this Court's supervisory power. Equal protection and due process

A United States court of appeals has decided an important federal question in a way that conflicts with relevant decisions of this Court *US v Seeger, 380 US 163.*

More provisions: *97 Pub L. 280* and *96 Stat. 1211* wherein Congress resolved that [I] voluntarily apply *** "the teachings of the Scriptures in the lives of individuals"*** and ***"our national need to study and apply the teachings of the Holy Scriptures "

Related in reserve: In those related questions concerning Petitioner's status as ambassador, other statutory provisions conferring jurisdiction: *28 USC §*

1251, Title 28 - Judiciary and Judicial Procedure, Part IV - Jurisdiction and Venue, Chapter 81 - Supreme Court, Original jurisdiction, (b) The Supreme Court shall have original but not exclusive jurisdiction of: (1) All actions or proceedings to which ambassadors, other public ministers, consuls, or vice consuls of foreign states are parties Additional statutory provisions.*4 Am Jur 2d, § 4*, Generally By the law of nations, ambassadors and other public ministers serving in a foreign country are absolutely exempt from allegiance to the state to which they are sent, they are not subject to its laws, and their persons are inviolable

The actions, procedures, judgements and orders of the inferior courts and administrative agencies are to be reviewed this appeal.

CONSTITUTIONAL PROVISIONS

(Related in reserve: *Constitution for the united States of America*: *Article III, § 2,* ¶ *1,* ***to all cases affecting ambassadors, other public ministers and consuls***. *Article III, § 2,* ¶ *2,* In all cases affecting ambassadors, other public ministers and consuls, and those in which a state shall be party, the Supreme Court shall have original jurisdiction; the *Law of Nations* as a part of the Constitution for the United States of America by reference also controls as do the *Treaties*. Religious Free Exercise Clause found in the *Bill of Rights* at Amendment the First, the Constitution for the united States of America. *United Nations, Universal Declaration of Human Rights*, General Assembly Resolution 217 A (III) of 10

December 1948, Article 18, religion

CONCISE STATEMENT OF THE CASE

On or about April 12, 2004, Faucher commenced the transition from man's law to God's Law A letter to the Social Security Administration was sent. The letter announced by way of an Asseveration made by Faucher with supporting documents in which he made notice of. Revocation of power of attorney, Release of appointment, Rescission of contract (based upon fraud with damages), Waiver of benefits, and supporting documents

On or about May 13, 2008, Faucher added new affirmative matter to the original Asseveration and released a new Asseveration containing all of the material incorporated into one document. *Exhibit J-1, J-2, J-3, O-1, O 2*

Faucher also sent a Declaration and Statement of Intent and Purpose, *Exhibit J-2*; and an Exculpatory Statement, *Exhibit J-3*

Furthermore Faucher in another Asseveration entitled *Title 8, United States Code, Section 1481*, Freewill Expatriation, wherein Faucher expatriated from the United States to The Kingdom of Israel *Exhibit 0-1* In a separate document entitled Asseveration of Patrick-Walsh Faucher, Release of Appointment, Expatriation, Social Security Administration, Faucher noticed the Social Security Administration. *Exhibit 0-2*. All of the above exhibits are recorded at the Worcester County Registry of Deeds, Northern District.

There came a point in time when due consideration was given to the question of man's taxes versus God's Tithes. Faucher made the transition from paying a tax to paying a *Tithe*. There is a First Tithe at 10%; a second Tithe at 10%; a third Tithe at 10%, seven Holy Day offerings, and various other offerings and/or penalties that may be imposed on a Hebrew subject to the Mosaic Law. The Petitioner, Faucher, does not profit from Tithes taken. The Tithes belong to God and are subject to His laws, rules, and regulations. Faucher receives no personal benefit or gain from the Tithes other than salvation; thirty-three articulable Benefits of the Covenant, and an ambassadorship in this time.

Faucher received a Notice of Deficiency from the IRS on or about August 15, 2008. The Deficiency was disputed and denied. A petition to review the Notice of Deficiency was filed in the United States Tax Court. The petition was filed on November 12, 2008, as a regular tax case making the case eligible for review by the appellate court. The due date was November 13, 2008. The Tax Court accepted the petition. The opposition also made note that Faucher's petition was timely filed.

DIRECT AND CONCISE ARGUMENT

1. The IRS never perfected a claim via administrative procedure (Faucher answered each and every allegation in writing disputing and denying same. History set in full *Exhibit A*.) The *Federal Tax Lien Act of 1966* was enacted by Congress to align

Internal Revenue Code administrative and judicial procedures with UCC requirements -- see legislative history, *Senate Report No. 1708*, Oct. 13, 1966, allowing them the opportunity to perfect a claim merely by letter writing allegations and expecting the addressee/respondent to fail to answer and default on the allegations/fictions thus establishing a "claim."

2. The IRS relies on previous and erroneous information in asserting its allegations. Faucher's status changed and the IRS knew or should have known that the status of Faucher did change

3 The Tax Court should have ruled in Faucher's favor Faucher tendered to the Tax Court a motion to dismiss for failure to state a claim; No valid claim was tendered to the court by the IRS The IRS never produced a verified claim, a sworn statement, an affidavit, or produced an individual with first hand competent knowledge to give testimony The Tax Court should not have altered Faucher's document and then later used that fictitious document against Faucher in further proceedings. At a minimum the Tax Court should have sent the case back to the IRS to convene an administrative hearing to correct the void process of the IRS. It certainly should have recognized a legitimate contest of at least colorable law that needed to be resolved

4 The Appellate Court should have recognized the errors and shortcomings of the Tax Court and the resulting void judgement issued by the Tax Court. At a minimum the Appellate Court should have sent the case back down for further consideration. The Appellate Court did err and issued a void judgement that now need the intervention of the United States

Supreme Court

5. The Appellate Court should not have altered Faucher's document and then later used that fictitious document against Faucher in further proceedings. The Court failed to consider the Bill of Exceptions, a list of items that should have been but never were fully and properly considered. The Court failed to articulate its reason for dismissing Faucher's appeal, that is, it failed to state upon which relevant fact and law it based its decision To merely state that the see nothing to discuss is bogus The decision of the Appellate court as a result is void

6. The United States Court of Appeals for the First Circuit has so far departed from the accepted and usual course of judicial proceedings and or has sanctioned such a departure by a lower court, as to call for an exercise of this Court's supervisory power to correct fatal flaws and errors and to ensure equal protection and due process in this case The Appellate Court has failed to decided an important federal question in a way that comports with relevant decisions of this Court such as *US v. Seeger, 380 US 163*, and in such a way that it violates equal protection and due process of law.

7. Petitioner has made every effort to refute fictions of law by tendering both positive and negative averments as to Petitioner's status. The statements were and remain needful and necessary to defend my position. Therefore no sanctions can apply for the averments were not frivolous and should not become the basis for a penalty for exercising a needful and necessary defense of Petitioner's position.

8. Petitioner also avers his status as a member

of the Tax Exempt Group of religious individuals

RELIEF SOUGHT

Petitioner, Faucher, asks the Court to recognize that Faucher's writings at a minimum have achieved at least colorable law and must be fully considered in the context of Faucher's complete writings. The judgement and order of the inferior court(s) must be found void and dismissed, or the lower court(s) must be compelled to reconsider their findings and decisions as based upon the whole of Faucher's pleadings

Recognize the series of fatal errors that resulted in void judgements, *Exhibit F*, in this compelling matter and vacate the void judgements and erroneous orders and decisions and record such finding(s). Order the production of a valid Assessment Certificate with attached supporting list. *Exhibit G and G Supplement.*

Send the case back to the Appellate court to examine the Bill of Exceptions as well as Faucher's complete writings as previously tendered to that court and with further instructions if necessary to in turn remand it to the Tax Court for full and due reconsideration with the instruction for the Tax Court to, at a minimum, require the Internal Revenue Service to issue and hold the previously requested administrative hearing that was requested in writing 354 times. Faucher asserts that the whole of the proceedings are void beginning at this instance when the IRS hearing(s) were denied without comment or reason

Direct the Department of Justice to without delay, procedure, or fanfare to immediately send a check or money order in the amount of Two Thousand Dollars and No Cents ($2,000.00) back to the issuer of the money order(s) that discharged the alleged debt sanctioned and applied by the Appellate Court

Order the Internal Revenue Service (IRS) to conduct the hearings in a location convenient to Faucher and to sign under oath of perjury all IRS documents in wet ink, hand made, cursive writing/signature as is usual and customary of the common people

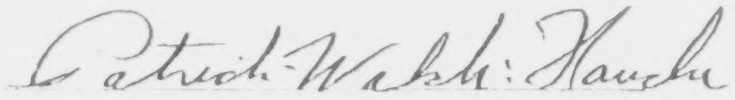
Order the IRS and its agents to cease and desist in collection process of this alleged debt and other alleged debt until such time as all administrative and court proceedings, including, expansive context, the World Court, have been resolved

Recognize Petitioner's reserved right to collaterally attack these issues by way of an extraordinary writ under the rules governing ambassadors. The case may be brought under statutory, constitutional, treaty, or law of nation provisions

CLOSING

Petitioner begs the Court and the Clerk forgiveness in submitting this less than stellar Petition Although it may be one of the worst Petitions filed with the Court, I pray for consideration in the compilation of this booklet Thank you in advance.

I state under penalty of perjury under the laws of the United States of America that the foregoing is true and correct to the best of my present knowledge and recollection. Executed on June 1st, 2010



Patrick-Walsh: Faucher, Pro Se
Appellant - Petitioner
Post Location, In Care of:
c/o 49 Mack road
Fitchburg
Massachusetts Commonwealth
Non-Domestic

Appendix

Begin Unites States Court of Appeals

United States Court of Appeals
For the First Circuit

No. 09-1686
Agency No. 27749-08

FAUCHER PATRICK-WALSH,
Petitioner - Appellant

v,

DOUGLAS SHULMAN,
Commissioner of Internal Revenue,
Respondent - Appellee

CASE OPENING NOTICE

Issued: May 21st, 2009

A petition for review was received and docketed today by the clerk of the court of appeals in compliance with Fed R. App 15. A copy of the petition is being transmitted to council for the respondent with this notice.

The admmistrative record, or certified list of all

documents, must be filed by June 30, 2009 Fed. R. App. P 17

The $450 docketing fee must be paid to the clerk of the court of appeals, in accordance with Fed R App P 15(e), by June 4, 2009 Failure to pay the fee, or obtain in forma pauperis status, may result in the dismissal of this petition for want of diligent prosecution.

A notice advising you of the due date for filing your brief, and, if necessary, an appendix, will be sent upon filing of the administrative record, or certified list, in this court

An appearance form should be completed and returned immediately by any attorney who wishes to file pleadings in this court 1st Cir. R 12.0(a) and 46 0(a)(2). *Pro se* parties are not required to file an appearance form Any attorney who has not been admitted to practice before the First Circuit Court of Appeals must submit an application and fee for admission with the appearance form. 1st Cir. R. 46 0(a)(2)

Dockets, opinions, rules, forms, attorney admission applications, the court calendar and general notices can be obtained from the court's website at www.ca1.uscourts.gov

- Notice to Council and Pro Se Litigants
- Notice Regarding Registration for Electronic Noticing

[http://www.ca1 uscourts.gov/files/notices/ElectronicNoticingRegNotice.pdf]

If you wish to inquire about your case by telephone, please contact the case manager at the direct extension listed below

s/ Richard Cushing Donovan,
Clerk

UNITED STATES COURT OF APPEALS
FOR THE FIRST CIRCUIT
John Joseph Moakley
United States Courthouse
1 Courthouse Way, Suite 2500
Boston, MA 02210
Case Manager Melinda McKenzie - (617) 748-4214

United States Court of Appeals
For the First Circuit

No. 09-1686

FAUCHER PATRICK-WALSH,
Petitioner - Appellant

v.

DOUGLAS SHULMAN,
Commissioner of Internal Revenue,
Respondent - Appellee,

CORRECTED CASE OPENING NOTICE

Issued: May 15, 2009
[postmarked May 26, 2009]
[received May 27, 2009]

A notice of appeal was transmitted by the clerk of the tax court and docketed today by the clerk of the court of appeals in compliance with Fed. R. App. P. 13.

A notice advising you of the due date for filing your brief, and, if necessary, an appendix, will be sent upon the filing of the administrative record, or certified list, in this court.

An appearance form should be completed and returned immediately by any attorney who wishes to file pleadings in this court. 1st Cir. R. 12.0(a) and 46.0(a)(2). *Pro se* parties are not required to file an

appearance form. Any attorney who has not been admitted to practice before the First Circuit Court of Appeals must submit an application and fee for admission with the appearance form. 1st Cir. R. 46.0(a)(2).

Dockets, opinions, rules, forms, attorney admission applications, the court calendar and general notices can be obtained from the court's website at www.ca1.uscourts.gov. Your attention is called specifically to the notices listed below.

- Notice to Council and Pro Se Litigants
- Notice Regarding Registration for Electronic Noticing

[http://www.ca1.uscourts.gov/files/notices/ElectronicNoticingRegNotice.pdf]

If you wish to inquire about your case by telephone, please contact the case manager at the direct extension listed below.

s/ Richard Cushing Donovan,
Clerk

UNITED STATES COURT OF APPEALS
FOR THE FIRST CIRCUIT
John Joseph Moakley
United States Courthouse
1 Courthouse Way, Suite 2500
Boston, MA 02210
Case Manager: Melinda McKenzie - (617) 748-4214

United States Court of Appeals
For the First Circuit

No 09-1686

PATRICK WALSH-FAUCHER,
Petitioner - Appellant

v

DOUGLAS SHULMAN,
Commissioner of Internal Revenue,
Respondent -Appellee

ORDER OF COURT

Entered October 15, 2009
Pursuant to 1st Cir R. 27-0(d)

Appellant's pro se supplemental brief is treated as a motion for leave to file same and is allowed. The pro se supplemental brief is accepted for filing on this date.

By the Court

/s/ Richard Cushing Donovan, Clerk

cc

Thomas J Clark	John DiCicco
Michael R. Fiore	Sara Ann Ketchum
Clarissa C Porter	Patrick Walsh-Faucher

United States Court of Appeals
For the First Circuit

No 09-1686

PATRICK WALSH-FAUCHER,
Petitioner - Appellant

v

DOUGLAS SHULMAN,
Commissioner of Internal Revenue,
Respondent -Appellee

Before
Torruella, Lipez and Howard,
Circuit Judges

JUDGEMENT

Entered: November 16, 2009:

The pro se appellant appeals from a February 10, 2009 decision by the United States Tax Court, which upheld an IRS notice of deficiency and dismissed appellant's petition for review. After careful consideration of the parties' appellate contentions and the record, we agree with the Tax Court that the appellant's petition and amended petition raised no "justiciable issue." Furthermore, because this appeal was obviously frivolous, we grant the government's unopposed motion for sanctions and impose a sanction

of $2,000 on the appellant. Fed. R. App. P. 38.

Affirmed. A sanction of $2,000 is imposed on the appellant.

By the Court.

/s/ Margaret Carter,
Chief Deputy Clerk

cc:
Thomas J. Clark
Michael R. Fiore
Clarissa C. Porter
John DiCicco
Sara Ann Ketchum
Patrick Walsh-Faucher

United States Court of Appeals
For the First Circuit

No. 09-1686

PATRICK WALSH-FAUCHER,
Petitioner - Appellant

v.

DOUGLAS SHULMAN,
Commissioner of Internal Revenue,
Respondent -Appellee

Before
Torruella, Lipez and Howard,
Circuit Judges

JUDGEMENT

Entered: November 16, 2009

The pro se appellant appeals from a February 10, 2009 decision by the United States Tax Court, which upheld an IRS notice of deficiency and dismissed appellant's petition for review. After careful consideration of the parties' appellate contentions and the record, we agree with the Tax Court that the appellant's petition and amended petition raised no "justiciable issues." Furthermore, because this appeal was objectively frivolous, we grant the government's unopposed motion for sanctions and impose a sanction

of $2,000 on the appellant. Fed. R. App. P. 38.

Affirmed. A sanction of $2,000 is imposed on the appellant.

By the Court.

/s/ Margaret Carter,
Chief Deputy Clerk.

cc:
Thomas J. Clark
Michael R. Fiore
Clarissa C. Porter
John DiCicco
Sara Ann Ketchum
Patrick Walsh-Faucher

United States Court of Appeals
For the First Circuit

No. 09-1686

PATRICK WALSH-FAUCHER,
Petitioner - Appellant

v

DOUGLAS SHULMAN,
Commissioner of Internal Revenue,
Respondent - Appellee

Before
Torruella, Lipez and Howard,
Circuit Judges

ORDER OF COURT

Entered December 8, 2009

The appellant's opposition to the sanctions award imposed in this court's November 16, 2009 Judgement in this appeal, which we construe as a request for panel rehearing, is denied.

By the Court

/s/ Margaret Carter,
Chief Deputy Clerk.

cc

Thomas J. Clark	John DiCicco
Michael R. Fiore	Sara Ann Ketchum
Clarissa C. Porter	Patrick Walsh-Faucher

United States Court of Appeals
For the First Circuit

No 09-1686

PATRICK WALSH-FAUCHER,
Petitioner - Appellant

v.

DOUGLAS SHULMAN,
Commissioner of Internal Revenue,
Respondent -Appellee

Before
Lynch, Chief Judge,
Torruella, Boudin, Lipez and Howard,
Circuit Judges

ORDER OF COURT

Entered. January 12, 2010

The petition for rehearing having been denied by the panel of judges who decided the case and the petition for rehearing en banc having been submitted to the active judges of this court and a majority of the judges not having voted that the case be heard en banc, it is ordered that the petitions for rehearing and rehearing en banc be denied

In addition, the panel of judges who decided the

case denies the motion for a stay of execution of the sanctions award imposed in its November 16, 2009 judgement .

By the Court:

/s/ Margaret Carter,
Clerk

cc:

Thomas J. Clark	John DiCicco
Michael R. Fiore	Sara Ann Ketchum
Clarissa C. Porter	Patrick Walsh-Faucher

27749 08

MANDATE

United States Court of Appeals
For the First Circuit

No 09-1686

PATRICK WALSH-FAUCHER,
Petitioner - Appellant

v.

DOUGLAS SHULMAN,
Commissioner of Internal Revenue,
Respondent -Appellee

Before
Torruella, Lipez and Howard,
Circuit Judges

JUDGEMENT

Entered: November 16, 2009

The pro se appellant appeals from a February 10, 2009 decision by the United States Tax Court, which upheld an IRS notice of deficiency and dismissed appellant's petition for review. After careful consideration of the parties' appellate contentions and the record, we agree with the Tax Court that the appellant's petition and amended petition raised no

"justiciable issue." Furthermore, because this appeal was obviously frivolous, we grant the government's unopposed motion for sanctions and impose a sanction of $2,000 on the appellant. Fed. R. App. P. 38.

Affirmed. A sanction of $2,000 is imposed on the appellant.

By the Court

/s/ Margaret Carter,
Chief Deputy Clerk

CERTIFIED COPY
I HEREBY CERTIFY THIS DOCUMENT
IS A TRUE AND CORRECT COPY
OF THE ORIGINAL ON FILE IN MY OFFICE
AND IN MY LEGAL CUSTODY
FIRST CIRCUIT COURT OF APPEALS
BOSTON, MA
By [unintelligible cursive writing]
Date 1/28/10

cc:

Thomas J. Clark	John DiCicco
Michael R. Fiore	Sara Ann Ketchum
Clarissa C. Porter	Patrick Walsh-Faucher

United States Court of Appeals
For the First Circuit

No. 09-1686
Agency No 27749-08

Patrick-Walsh: Faucher, Pro Se
Appellant - Petitioner

v

Douglas Shulman, Commissioner of Internal Revenue
Appellee - Respondent

Bill of Exception

Revised Friday, July 24, 2009, a.D.

APPELLANT-PETITIONER'S FORMAL BILL OF EXCEPTION TO THE HONORABLE JUDGES OF SAID COURT: COMES NOW Patrick-Walsh: Faucher, Appellant-Petitioner in the above styled and numbered cause: and files this his formal Bill of Exception and respectfully requests the Court to approve the same in order that the record will speak the truth:

The Appellant-Petitioner again wishes to point out to the Court that he is NOT an individual trained,

schooled, or experienced in the law, but as an individual exercising his right under law for the action of the court. As such, the Appellant-Petitioner asks the Court look to the substance of the pleadings rather than the form and asks the Court to take judicial notice pursuant to Section 32 of the Judiciary Act of 1789 (1 Stat. 73) which specifies that "courts respectively shall proceed and give judgement according as the right of the cause and matter in law shall appear unto them, without regarding any imperfections, defects, or want of form " The Appellant-Petitioner further asks the Court to take judicial notice pursuant to Rule 201 of the Federal Rules of Evidence of the enunciation of principles stated in King v Knoll (No. 04-04149-JAR), Whitney v. State of New Mexico (113 F 3d 1170), and Haines v. Kerner (404 U S 519), wherein the courts directed that those who are unschooled in law making complaints/pleadings shall have the Court look to the substance of the complaint/pleadings rather than the form Additionally the Appellant-Petitioner asks the Court to take judicial notice of Faretta v. State of California (422 US 806, 45 LEd2d 562, 95 Sct 2525 (1975)), an individual has a constitutional right to represent himself, Devine v. Indian River County School Board (121 F3d 576 (11th Cir 1997)), right to proceed pro se is fundamental statutory right that is afforded highest degree of protection, Rand v. Rowland (154 F3d 952 (9th Cir 1998)), pro se litigants must be ensured meaningful access to the courts; Boguslavsky v Kaplan (159 F3d 715 (2nd Cir 1998)), pro se litigant is allowed some degree of flexibility in pleading his action; Frost v Symington (197 F3d 348 (9th Cir. 1999)), pro se

litigant's pleadings must be construed liberally on motion for summary judgement, and Appellant-Petitioner hereby makes the following asseverations, answers, complaints, pleadings, notices, and demands in the above referenced matter without waiver of any defenses

Bill of Exceptions

1. The Court failed to recognize, record, consider, and justly and impartially act upon and properly rule upon the complete contents of Appellant-Petitioner's Petition to the Court dated November 12, 2008, with its attached and accompanying supporting papers to be found preserved in Appellant-Petitioner's Exhibit A. The Court denied the Petition based upon: a) failure to supply sufficient copies despite the fact that Appellant-Petitioner fully complied with the check list provided by the Court and also the Court noted on the return Form that it was not a document to be filed with the Court.

Furthermore,

2 The Court failed to recognize, record, consider, and justly
and impartially act upon and properly rule upon the complete contents of Exhibit A, e g., the Asseverations dated April 4, 2004 (p.8), and again May 20, 2008 (p 92), with accompanying Declaration and Statement of Intent and Purpose See Exhibit A, pp 8-70 and pp.92-202.

3. The Court failed to recognize, record, consider, and justly and impartially act upon and properly rule

upon the complete contents of Exhibit A, e g , a substantial portion of Exhibit A reflects the complete exchange of papers between parties, from the Respondent to the Appellant-Petitioner with Appellant-Petitioner's immediate, full, and complete answer to those written communications and presentments denying the allegations (except where admitted to), and pointing out the inaccuracies and misrepresentations (e g , substitution of taxable IRA in lieu of qualified tax exempt pension and use of faux social security number) entered on the Respondent's papers The Appellant-Petitioner's timely answers prevented the Respondent from achieving a perfected claim via the Uniform Commercial Code and the administrative process. Also, the 30 day, the 45 day, and the 90 day letters were properly addressed, denied, and disposed of The alleged Deficiency and the Notice of Deficiency were properly addressed, denied, and disposed of. Result: NO PERFECTED CLAIM by Respondent; no perfected claim or standing by the Respondent.

4 The Court failed to recognize, record, consider, and justly and impartially act upon and properly rule upon the complete contents of Exhibit A, e g , the pleading, inartfully mislabeled as a Motion to Dismiss, but a pleading none-the-less that should have resulted in dismissal of the Respondent's allegations in favor of Appellant-Petitioner's legal merits of the case. See Exhibit A, pp.550-607, submitted along with the original Petition dated November 12, 2008.

5. The Court failed to recognize, record, consider,

and justly and impartially act upon and properly rule upon the complete contents of Exhibit A, e.g., the whole of the Appellant-Petitioner's submitted papers as outlined on the Certificate of Mailing, pp.539-540 of Exhibit A, especially (expansive context, unlimited): the Notice and Demand to the Respondent found on p.58; Discovery as a Right to the Respondent found on p.378, and Answer to the Complaint to the Respondent found on p.390

6 The Court failed to recognize, record, consider, and justly and impartially act upon and properly rule upon the complete contents of Exhibit A, e.g., the many times that the Appellant-Petitioner requested in writing of the Respondent for administrative hearing(s) that the Appellant-Petitioner may exhaust his administrative procedures before continuing on in the process. Despite many written requests, no hearings were convened. It could be that the case was not ripe from the beginning. See Exhibit A: pp. 88, 90, 372, 378 (with an Offer of Proof), 390, 449 (with request for verified claim), and 535

7 Exhibit A is a 642 page set of individual documents and can be found reproduced in .pdf format on the enclosed and attached CD disk for your convenience. Exhibit A is incorporated herein and made fully a part hereof by reference. A printed volume is available upon request and a digital recording in .pdf format is enclosed on disk for you reference in this case. [see reformatted file, Volume II]

8. The Court failed to recognize, record, consider,

and justly and impartially act upon and properly rule upon the complete contents of Exhibit B, e.g , the whole of Appellant-Petitioners story, merits of the case, and legal theory including but not limited to, expansive context, Appellant-Petitioner challenged jurisdiction, venue, and standing (failure to state a claim):

a) Jurisdiction, Section One p 4-7, line items 1-32, e.g Jurisdiction via consent denied; jurisdiction via presumption denied; contract refused for good cause denied; consent via silence denied; bind (contract) via silence denied; dishonor of Respondent failing to respond to Appellant-Petitioners answers, requests for administrative hearings, status as non-taxpayer, status as ambassador, not a tax protestor - but a religious objector, status as citizen of the Kingdom of Israel, in compliance with Pub. L 97-280, not a citizen of the United States etcetera, and Appellant-Petitioner belongs to some Thing else not of this earth, ignored.

b) Section Two: Title 28 Appendix, Federal Rules of Civil Procedure, III, Rule 9, Pleading Special Matters Appellant-Petitioner tendered a specific negative averment to raise the issue of jurisdiction, see p 8-10, items 1-13, and Exhibits K (Negative Averments) and L (Affirmative Averments)

c) Section Two: Title 28 Appendix, Federal Rules of Civil Procedure, III, Rule 12, Defenses and Objections, (h) Waiver or Preservation of Certain Defenses. (1) A defense of lack of jurisdiction ***, and (3) Whenever it appears by

suggestion *** that the court lacks jurisdiction of the subject matter, the court shall dismiss the action. See p 11-14, items 14-23.

d) Negative averment. See p. 14-17, items 24-75

e) Affirmative averment: See p 18-21, items 76-111.

f) Questions need answers: See p.22-24, items 1-11.

g) Statement of Parties: See p.25

h) Authorities: See p.26-32, items 1-8.

1) Ancient Document Rule with citations, e.g.

Rev 18:4, Math 6:24, Deut 10:12-13; 2 Cor 6:14-17; et seq. and see Exhibit J-2 for list of Scriptural laws

2) Laws of the United States, e g, Pub. L. 97-280, Pub. L. 103-141, Pub L. 101-209; 96 Stat 1211, 15 Stat 249, 8 USC 1481, et seq

3) Laws of Massachusetts, e g., Ch 32, section 19,

Retirement pension exempt from taxation, attachments, and assignment

4) Citations, e.g , Barnett v. West Virginia State Board of Education, right to worship and right to do or forbear to do any act ***, et seq

5) Law of Nations, e g , Universal Declaration of Human Rights

6) Constitutional Rights

7) Letters. See Exhibit N

8) United States Constitution re: Law of Nations and Treaties

i) Statement of Facts and Proceedings of the Case Offer of Proof, see p. 33. Also: no verified claim tendered by Respondent, no nexus between Appellant-Petitioner and Internal Revenue Code (IRC) via Social Security account and number and FICA; in compliance with Law of God, Imprimatur of Congress to obey God's Laws, and the United States Supreme Court at Seeger. See Exhibit R

j) Argument: especially the next to last paragraph on p 37

k) Conclusion Respondent appears before the Court with unclean hands in violation of the Clean Hands Doctrine and the Unclean Hands Doctrine The Respondent must be dismissed out, sanctioned, and the Appellant-Petitioner made whole Those with unclean hands are barred from sharing and/or participating in equity.

l) Undisputed Facts not addressed by the Court. See p 41-43, items 1-40

m) Appendix of Authorities US v. Huggins, 191 F3d 532, [Appellant-Petitioner] has a right to a meaningful appeal based upon a complete transcript, et seq. Court arbitrarily and capriciously changed captions on Appellant-Petitioner's papers, filed or failed to file them, and summarily denied the papers without meaningful and relevant explanations and proceeded under color of law and simulated legal process to the detriment of Appellant-Petitioner. See p.44-56

n) Tentative Ruling, the Court must dismiss, the

order and decision are void from the beginning
o) Closing, Asseveration Statement that Appellant-Petitioner stands ready to present his witnesses, evidence, and testimony in an Offer of Proof.

9. The Court failed to recognize, record, consider, and justly and impartially act upon and properly rule upon the complete contents of Exhibit C, e g , the whole of Appellant-Petitioners motions going to the merits of the case and the legal theory, including but not limited to, expansive context:

a) Motion to Quash *** etcetera
b) Motion to vacate *** etcetera
c) Motion for Writ of Mandamus *** etcetera
d) Motion for an order of dismissal *** etcetera
e) Motion to consider [Appellant-Petitioner's] status *** etcetera
f) Motion to find and enter an order ruling that the Appellant-Petitioner, as a matter of law, is in compliance with the law *** etcetera
g) Motion to dismiss the [Respondent's] actions *** etcetera
h) Motion to apply sanctions *** etcetera
i) A restatement of the merits outlined in Exhibit B, *** etcetera. See index on p.8 and the restatement on pp 9-68

10. The Court failed to recognize, record, consider, and justly and impartially act upon and properly rule upon the complete contents of Exhibit D, Letters Requesting Administrative Hearings Many written requests were presented to the Respondent but without

reply or action. The case may not be ripe for consideration due to withholding of the administrative hearings and subsequent violation fo due process and equal protection of the law.

11. The Court failed to recognize, record, consider, and justly and impartially act upon and properly rule upon the complete contents of Exhibit E wherein the opportunity for administrative hearings is stated and offered.

12. The Court failed to recognize, record, consider, and justly and impartially act upon and properly rule upon the complete contents of Exhibit F, Void Judgements: The Court failed to apply and adhere to the standards of just judgements.

13. The Court failed to recognize, record, consider, and justly and impartially act upon and properly rule upon the complete contents of Exhibit G, Assessment Certificate: The Respondent failed to present the mandatory Assessment Certificate with supporting documents attached and as such no verified claim has been tendered by the Respondent. In fact no verified papers were presented by the Respondent.

14. The Court failed to recognize, record, consider, and justly and impartially act upon and properly rule upon the complete contents of Exhibit G-Supplement: Essentially Exhibit G restated with full tree (flow chart) for clearer tracking of the requirement for the Assessment Certificate in order for the Respondent to make a claim.

15. The Court failed to recognize, record, consider, and justly and impartially act upon and properly rule upon the complete contents of Exhibit H, Massachusetts Pension Plan: The Massachusetts General Laws indicate the pension in question is tax exempt and furthermore is exempt from attachments and assignments.

16. The Court failed to recognize, record, consider, and justly and impartially act upon and properly rule upon the complete contents of Exhibit I, Lawyers Can't Testify: The Respondent has not offered any witnesses, evidence, or testimony or offered a verified claim into the record other than a failed story presented by the Respondent's representative, the lawyer. The Respondent has ignored requests for verified documents as none were ever tendered to the Appellant-Petitioner or the Court.

17. The Court failed to recognize, record, consider, and justly and impartially act upon and properly rule upon the complete contents of Exhibit J-1, ASSEVERATION of [Appellant-Petitioner], REVOCATION of SIGNATURE, REVOCATION of POWER of ATTORNEY, RELEASE of APPOINTMENT, RESCISSION of CONTRACT, WAIVER of BENEFITS, and SUPPORTING DOCUMENTS with new affirmative matter and containing: the Covenant, Bouvier's Law, 33-Benefits of the Covenant, Glossary, Status List, Post Locations, and inclusion of original Asseveration dated April 2004. This document sets the legal theory of the Appellant-Petitioner by eliminating the nexus (and

liability) between Appellant-Petitioner and the IRC via the Social Security account and number. The language within this paper comports with the Seeger Doctrine. A glossary controls the words and their meaning in this case. The document is recorded at the County Recorder.

18. The Court failed to recognize, record, consider, and justly and impartially act upon and properly rule upon the complete contents of Exhibit J-2, A DECLARATION and STATEMENT of INTENT and PURPOSE This paper sets forth Appellant-Petitioner's intentions and is a prelude to the Seeger Doctrine. The document is recorded at the County Recorder.

19. The Court failed to recognize, record, consider, and justly and impartially act upon and properly rule upon the complete contents of Exhibit J-3, Exculpatory Statement. The document is recorded at the County Recorder

20. The Court failed to recognize, record, consider, and justly and impartially act upon and properly rule upon the complete contents of Exhibit K, Specific NEGATIVE Averments and an Offer of Proof

21 The Court failed to recognize, record, consider, and justly and impartially act upon and properly rule upon the complete contents of Exhibit L, Specific AFFIRMATIVE Averments and an Offer of Proof.

22. The Court failed to recognize, record, consider, and justly and impartially act upon and properly rule

upon the complete contents of Exhibit M, Tax Code Titles and Sections That Link and Bind to the Tax. With a Social Security account and number, an applicant binds him/her self to the Internal Revenue Code (IRC) by way of FICA (as in tax or tax) See the whole of the Exhibit M for full consideration of the nexus and the lack of the binding nexus in this case. The cross connections/nexus have been eliminated by the Appellant-Petitioner's actions.

23. The Court failed to recognize, record, consider, and justly and impartially act upon and properly rule upon the complete contents of Exhibit N, Social Security Letters: photocopy of past letters from the Social Security Administration that control See Exhibit B, p.30, Raley v. Ohio, Cox v Louisiana, US v. Penn. Industrial Chemical Corp, US v. Laub, and US v. Hedges - Representations of law made by the Federal Government may be relied upon by any individual in any one of the States to govern his actions These Social Security Letters clearly indicate that no IRC tax can be levied in this case.

24. The Court failed to recognize, record, consider, and justly and impartially act upon and properly rule upon the complete contents of Exhibit O-1, ASSEVERATION of Patrick-Walsh Faucher, Title 8, United States Code, Section 1481, Freewill Expatriation, and supporting documents: Appellant-Petitioner expatriated from the United States, et al., to the Kingdom of Israel and is a citizen of the Kingdom of Israel in the service to its King, Elohim, as HIS ambassador The document is recorded at the County

Recorder.

25 The Court failed to recognize, record, consider, and justly and impartially act upon and properly rule upon the complete contents of Exhibit O-2, ASSEVERATION of Patrick-Walsh Faucher, RELEASE of APPOINTMENT, Expatriation, Social Security Administration: Release of Appointment constitutes a Rescission of Contract. The document is recorded at the County Recorder.

26 The Court failed to recognize, record, consider, and justly and impartially act upon and properly rule upon the complete contents of Exhibit P, Certification of Letter of Credence and Letter of Credence, self authenticating documents presenting Patrick-Walsh Faucher as ambassador for the Kingdom of Israel

27 The Court failed to recognize, record, consider, and justly and impartially act upon and properly rule upon the complete contents of Exhibit Q, AUTHORITIES: Ancient Document Rule re Holy Scriptures and Mosaic Law, Laws of the United States, Laws of Commonwealth of Massachusetts, Citations, Laws of Nations; Constitutional Rights; Letters; United States Constitution.

28 The Court failed to recognize, record, consider, and justly and impartially act upon and properly rule upon the complete contents of Exhibit R-1, Religious Objector Laws, Statutes, and Proclamations in support of

29. The Court failed to recognize, record, consider, and justly and impartially act upon and properly rule upon the complete contents of Exhibit R-2, Ivan Panin's research supporting the validity of the Holy Bible.

30 The Court failed to recognize, record, consider, and justly and impartially act upon and properly rule upon the complete contents of Exhibit R-3, Ambassadors and Councils, 4 Am Jur 2d

31 The Court failed to recognize, record, consider, and justly and impartially act upon and properly rule upon the complete contents of Exhibit R-4, Citizenship, 3 Am Jur 2d.

32. The Court failed to recognize, record, consider, and justly and impartially act upon and properly rule upon the complete contents of Exhibit R-5, Seeder and the Seeger Doctrine.

33. The Court failed to recognize, record, consider, and justly and impartially act upon and properly rule upon the complete contents of Exhibit R-6, Bouvier's Law Dictionary, Rescission of Contracts

34. The Court failed to recognize, record, consider, and justly and impartially act upon and properly rule upon the complete contents of Exhibit R-7, Universal Declaration of Rights.

35 The Court failed to recognize, record, consider, and justly and impartially act upon and properly rule

upon the complete contents of Exhibit R-8, Us v Fox, diplomatic passport issue.

36 The Court failed to recognize, record, consider, and justly and impartially act upon and properly rule upon the complete contents of Exhibit S, U. S Code Collection, Title 28 App Rule 209, Self-Authentication of documents.

37 The Court failed to recognize, record, consider, and justly and impartially act upon and properly rule upon the complete contents of Exhibit T, statement of parties.

38 The Court failed to recognize, record, consider, and justly and impartially act upon and properly rule upon the complete contents of Exhibit U, Appellant-Petitioner's Objection and Motion to Quash amended objection and motion to quash as ordered by the Court dated January 2, 2009 Motion to dismiss the Respondent for failure to state a claim upon which relief can be granted as Respondent failed to perfect an administrative claim or present an Assessment Certificate with supporting documents attached, or to even submit a verified claim or statement of claim The Respondent presented nothing but an unverified allegation that contained altered data and information under color of law, simulated legal process, and fraud, and did use the United States Mail to deliver the tainted documents Statement by Appellant-Petitioner, Assevered to by Appellant-Petitioner, and Appellant-Petitioner's tender Offer of Proof

39 The Court failed to recognize, record, consider, and justly and impartially act upon and properly rule upon the complete contents of Exhibit V, Amended Petition, amended petition as ordered by the Court dated January 2, 2009

a) Continuing Judicial Notice that Appellant-Petitioner is not a citizen ***

b) That Appellant-Petitioner is a Religious Objector and is in compliance with the Law of God, the Law of United States, and the Seeger Doctrine ***

c) The Appellant-Petitioner is in compliance with the Law of God, the Imprimatur of Congress at Pub. L. 97-280, 96 Stat. 1211, the Seeger Doctrine and presents this affirmative, subjective, good faith defense to Respondent's allegations Appellant-Petitioner must be afforded the same protections as those afforded to the Tax Exempt Group

d) Is it the intent of the Respondent to punish him for complying with one law of Congress that conflicts with another, alleged "law" to file and pay "tax or tax?"

e) If the Appellant-Petitioner truly and sincerely believes under Seeger, then the Court must dismiss

f) If the notices discrimination and violation of the Civil Rights Act of 1964 as the Court fails to recognize Appellant-Petitioner being shielded under the Tax Exempt Group. See Exhibit V, p 7.

g) Offer of Proof, yet again, ignored.

40 The Court failed to recognize, record, consider, and justly and impartially act upon and properly rule upon the complete contents of Exhibit W, NOTICE AND DEMAND, Notice of Objection and Protest and Demand for Timely Answer and Explanation. This letter was directed to Robert N Armen, Jr And was returned to Appellant-Petitioner without comment. Therefore under the authority the Doctrine of Nihil Decent, Robert N. Armen's, Jr. failure to timely answer the questions IS his answer - that is, he had no authority, reason, or bonafide power to change the title and/or captions of Appellant-Petitioner's papers and his alterations of the legal court documents and his failure to file and record the documents for incorporation into the docket and court record is his liability in altering the record and proceeding under simulated legal process and color of law to the benefit of a Respondent with no standing and to the detriment of the Appellant-Petitioner that has meet the burden of proof in this case See Exhibit W, p 4, US v Tweel "***silence can only be equated with fraud *** "

41 The Court failed to recognize, record, consider, and justly and impartially act upon and properly rule upon the complete contents of Exhibit X, New Affirmative Matter, Tender of Issue, Denial, Subpoena, and Offer of Proof by way of a further Amendment to the Amended Petition of nineteen pages dated January 26, 2009. After due deliberation I felt it necessary to submit a supplement to the Amended Petition ordered by the Court This supplement clarifies the Amended Petition but add a new dimension to the paper clearly outlining Appellant-Petitioner's pleading that amends

the Respondent's position. The addition of a Subpoena Duces Tecum to bring the Respondent and his underlying rule of law and verified documents to Court is new. The merits of the case were ignored by the Court.

42. The Court failed to recognize, record, consider, and justly and impartially act upon and properly rule upon the complete contents of Exhibit Y, NOTICE AND DEMAND, Notice of Objection and Protest and Demand for Reconsideration of Court's Defective Ruling. Appellant-Petitioner religiously answered and denied each of the Respondents written communications and presentments. The bogus order and decision of the Court is no different and Appellant-Petitioner did immediately answer the void judgement and promptly objected to and did protest the judgement. Appellant-Petitioner does not assent, consent, or agree with the judgement as it is null and void as is the docket and the Court record.

43. The Court failed to recognize, record, consider, and justly and impartially act upon and properly rule upon the complete contents of Exhibit Z, Letter outlining to the Post Master of an anomaly in how mail is accepted. It is Appellant-Petitioners observation that an effort to deliver a certified letter, although not accepted by the United States Post Office (no acceptance location, date, or time), was fraudulently attempted. Appellant-Petitioner remembers a story told by a next friend that the same had happened to him and when he confronted the post office in his area they exclaimed that it was Mail Fraud. The Court

failed again to answer to this inquiry.

44 The Court failed to recognize, record, consider, and justly and impartially act upon and properly rule upon the complete contents of Exhibit AA, "Objection to and Protest of "ORDER OF DISMISSAL AND DECISION" Appellant-Petitioner's written objection and protest immediately answers and addresses the unequal, biased, prejudiced finding of the Court in this case Appellant-Petitioner's written answer effectively addresses each word or line denying and dismissing same with meaningful and pertinent comment on the errors visited by the Court. In thirteen (13) statements the Appellant-Petitioner directly disposes of the Court's unequal rulings and any casual reader of same will conclude that the Court did err in fabricating the outcome of the case without the benefit of a Trial by Jury as was appropriate in this case

45. The Court failed to recognize, record, consider, and justly and impartially act upon and properly rule upon the complete contents of Exhibit BB, Motion to Vacate and Reconsider Appellant-Petitioner attempts to preserve his rights and exhaust all administrative remedies before submitting an appeal This formal motion allows the Court to revisit the issue and correct its mistakes. The motion also eliminates any argument that Appellant-Petitioner's administrative remedies were not exhausted

46. The Court failed to recognize, record, consider, and justly and impartially act upon and properly rule upon the complete contents of Exhibit CC, Appellant-

Petitioner's Petition to Vacate and Reconsider Appellant-Petitioner attempts to preserve his rights and exhaust all administrative remedies before submitting an appeal. This formal petition empowers the Court to revisit the issue and correct its mistakes. The petition also eliminates any argument that Appellant-Petitioner's administrative remedies were not exhausted.

47. The Court failed to recognize, record, consider, and justly and impartially act upon and properly rule upon the complete contents of the DOCKET ENTRIES as maintained by the Court. The entries are manipulated, altered, filed or not filed, and the docket fails to reflect the full and complete submission of Appellant-Petitioner's papers. The Exhibits submitted by the Appellant-Petitioner more closely reflect the actual submission of Appellant-Petitioner's documents and the Exhibits presented in this appeal and reference in this Bill of Exceptions must be fully considered in full for the sake of Justice in this case.

End first Bill of Exceptions, May 5th, 2009, a.D.

Revisions to original Bill of Exceptions begin here.

48. The Court failed to recognize, record, consider, and justly and impartially act upon and properly rule upon virtually most of the Appellant-Petitioner's salient points contained within Appellant-Petitioner's many written instruments and documents, highlights that were addressed within the body of the Notice of Appeal. See Exhibit "DD."

49. The original written Bill of Exception can be

found in Exhibit "EE," and is hereby incorporated herein and made fully a part of Appellant-Petitioner's pleadings.

50. The Court failed to recognize, record, consider, and justly and impartially act upon and properly rule upon Appellant-Petitioner's first "Motion to Vacate and Reconsider." See Exhibit "FF" and from there Exhibit "BB."

51. The Court failed to recognize, record, consider, and justly and impartially act upon and properly rule upon Appellant-Petitioner's "Petitioner's Petition to Vacate and Reconsider." See Exhibit "GG." The Tax Court returned the unprocessed check that was sent as payment in full for the Petition that was submitted. The returned check was a valid payment in full of the cost of filing, it was a third party check.

> "See: 31 CFR 103.11 (Promissory note is defined as a "monetary instrument:" "(u) Monetary instruments...Monetary instruments include.. All negotiable instruments (including personal checks, business checks, official bank checks, cashier's checks, third-party checks, promissory notes (as that term is defined in the Uniform Commercial Code), and money orders) that are either in bearer form, endorsed without restriction, made out to a fictitious payee (for the purposes of Sec. 103.23), or otherwise in such form that title thereto passes upon delivery.")

52. The Court failed to provide a true and accurate

account of Appellant-Petitioner's documents and submissions. The Docket Entries sheet dated 05/13/09, found at Exhibit "HH," is a record of "documents" that were altered in title by the Court before recording and are deceptive and misleading. The Docket is bogus as the Court has caused Material Adverse Changes (MAC) to the record.

53. The Case Opening Notice issued May 21, 2009, was postmarked May 21, 2009, and received May 22, 2009. See Exhibit "II." This dating record conflicts with the item in item # 54.

54. The Court failed to provide a true and accurate account of the Court's own dates (dating), documents and submissions. The Corrected Case Opening Notice issued May 15, 2009, was postmarked May 26, 2009, and was received May 27, 2009. See Exhibit "JJ." Appellant-Petitioner takes exception to the apparent manipulation of the dates concerning issuance v posting. The item in item #53 above was marked May 21 and then changed to May 15, six days earlier. The item in item # 53 was postmarked May 21, the same day that it was issued; this was postmarked May 26, eleven days after the issuance. How can this be possible? The dates fail to register timely. See Exhibit "JJ."

55. The Court failed to provide a true and accurate account of Appellant-Petitioner's documents and submissions. The Docket Entries sheet dated 05/13/09, found at Exhibit "JJ," is a record of "documents" that were altered in title by the Court before recording and

are deceptive and misleading. The Docket is bogus as the Court has caused Material Adverse Changes (MAC) to the record See Exhibit "JJ," United States Tax Court, June 8, 2009, transmittal of record on appeal

Signed and executed this day Friday, July 24th, 2009, a D.

s/ Patrick-Walsh Faucher
Patrick-Walsh Faucher, Pro Se

Post Location, In Care of:
c/o 49 Mack road
Fitchburg
Massachusetts Commonwealth
Non-Domestic

United States Court of Appeals
For the First Circuit

No. 09-1686
Agency No. 27749-08

Patrick-Walsh Faucher, Pro Se
Appellant - Petitioner

v.

Commissioner of Internal Revenue
Appellee - Respondent

Brief
in support of
Appeal

Friday, July 24th, 2009, a.D.

The Petitioner wishes to point out to the Court that he is NOT an individual trained, schooled, or experienced in the law, but as an individual exercising his right under law for the action of the court. As such, the Petitioner asks the Court look to the substance of the pleadings rather than the form and asks the Court to take judicial notice pursuant to Section 32 of the Judiciary Act of 1789 (1 Stat. 73) which specifies that "courts respectively shall proceed and give judgement according as the right of the cause and matter in law shall appear unto them, without regarding any

imperfections, defects, or want of form." The Petitioner further asks the Court to take judicial notice pursuant to Rule 201 of the Federal Rules of Evidence of the enumeration of principles stated in King v. Knoll (No. 04-04149-JAR), Whitney v. State of New Mexico (113 F.3d 1170), and Haines v. Kerner (404 U.S. 519), wherein the courts directed that those who are unschooled in law making complaints/pleadings shall have the Court look to the substance of the complaint/pleadings rather than the form. Additionally the Petitioner asks the Court to take judicial notice of Faretta v. State of California (422 US 806, 45 LEd2d 562, 95 Sct. 2525 (1975)), an individual has a constitutional right to represent himself; Devine v. Indian River County School Board (121 F3d 576 (11th Cir.1997)), right to proceed pro se is fundamental statutory right that is afforded highest degree of protection; Rand v. Rowland (154 F3d 952 (9th Cir.1998)), pro se litigants must be ensured meaningful access to the courts; Boguslavsky v. Kaplan (159 F3d 715 (2nd Cir. 1998)), pro se litigant is allowed some degree of flexibility in pleading his action, Frost v. Symington (197 F3d 348 (9th Cir. 1999)), pro se litigant's pleadings must be construed liberally on motion for summary judgement, and Petitioner hereby makes the following asseverations, answers, complaints, pleadings, notices, and demands in the above referenced matter without waiver of any defenses.

I. INTRODUCTION

Appellant Petitioner (an individual) asks that the Judges of the Appellant Court fully read and

comprehend Appellant-Petitioner's writings and pleadings contained in Book 1 and Book 2, the Brief, the Exhibits A-JJ, and the Bill of Exceptions, and then act righteously in construing the Brief in the context of the corrected Docket and corrected Record by way of the influence of the righteous and accurate exhibits accessed through the Bill of Exceptions thus paving the way to properly resolving the issues now presented to the Court. At first blush it may appear that the record presented by the Appellant-Petitioner is excessive but it does encompass the whole of the record beginning in April 2004, to date. The voluminous amount of paper in the whole of Exhibit A (Book 2) is a complete record of Appellant-Petitioner's written response to the allegations and mis-allegations of the Appellee-Respondent from 2004 until approximately January 7th, 2005. Accumulated errors conducted by the Appellee-Respondent resulted in null process and null and void judgements. The additional errors committed by the Tax Court reinforced, confirmed, and added additional null process and additional null and void judgements.

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2. TABLE of CONTENTS

p 2 Introduction, No. 1 (above)
p 3 this Table of Contents, No. 2
p 4 Table of Authorities, No. 3
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  p 5 Secular
p 6 Jurisdictional Statement, No. 4
p 9 Statement of the Issues, No. 5
p 12 Nature and Course of the Case, No. 6

p 15 Conclusion and Relief Sought, No. 7

3. TABLE of AUTHORITIES
Religious:
(see also Exhibit B, pp. 26-58, IV - Authorities)
(see also Exhibit Q, Authorities)

The Decalogue entered via the Ancient Document Rule, that is, the Holy Scriptures (the Bible) and the whole of the Mosaic Law in full, including without limit, expansive context, these excerpts (see Exhibit J-2)

- "Come out of her, my people, that ye be not partakers of her sins, and that ye receive not of her plagues," Rev. 18:4

- "No man can serve two masters ...", Matthew 6:24

- "Oath issue "But let your communication be, Yea, yea; Nay, nay: for whatsoever is more than these cometh of evil" Matthew 5:37 and "But above all things, my brethren, swear not, neither by heaven, neither by the earth, neither by any other oath but let your yea be yea; and your nay be nay, lest ye fall into condemnation"" James 5:12 (see Gordon v Idaho).

- "Obedience to God's Laws," Deut 10:12-13, Deut 11:8

- "Taxation under the Law of God based on a

system of tithes." Gen.14:20, 28:22, Ex.23:19, Lev 27:30-33, Num.18:24, 26-29; Deut.12:6, 11, 14:22-23, 28, 16:10, 17, 26:12; 2 Chron.31:5-6, 12, Neh.10:37-38, 13:12, Prov 3:9; Mal 3:8-11; Matt 23:23; Luke 11:42, 18:12, Acts 20:35, 1 Cor 16:2; 2 Cor 9:6-8; Heb 7:2, 4-9

- "Thou shalt have no other Gods before Me," Ex 20:2-3

- "Thou shalt obey God's Law," Ex 15:26.

- "We are not permitted to willfully break God's Law," Deut.10:12, 11:1, 13, 22, 19:9, 20:16, 20, Joshua 22:5; John 14:15, 23, 15:10; Rom.13:10; Gal.5:6; 1 Thes.1:3; Heb.6:10; James 2:14-26, John 5:2-3; 2 John 6

- "We ought to obey God rather than men," Acts 5:29.

For a more robust list of laws," Declaration and Statement of Intent and Purpose, (see Exhibit J-2,pp 1-10), those Scriptural citations are hereby incorporated herein and made fully a part hereof by reference (see also Exhibit J-1).

Secular

- "Public Law 97-280, the Imprimatur of Congress instructing us to obey the teachings of the Holy Scriptures. Codified at 96 Stat. 1211 (see Exhibit R-1)."

• "U. S. V. Seeger, 380 US 163, religious free exercise defense based upon truly and sincerely held religious beliefs (see Exhibit R-5)."

• "Expatriation, 15 Stat. 249, and a right under the Law of Nations (see Exhibits O-1 and O-2)."

• "Recission of Contract and Power of Attorney (see Exhibit J-1)."

• "Interruption of nexus between Social Security and the Internal Revenue Code (see Exhibit M)."

• "Social Security Letters, federal income tax can not be applied without a Social Security Number (see Exhibit N)."

JURISDICTIONAL STATEMENT

a.) Jurisdiction of the Tax Court: The Tax Court provides a judicial forum in which affected persons can dispute tax deficiencies determined by the Commissioner of Internal Revenue prior to payment of the disputed amounts. The jurisdiction of the Tax Court includes, but is not limited to the authority to hear

> (1.) Tax disputes concerning notices of deficiency,
> [et seq (2) - (9), omitted].

b.) Congress amended the Internal Revenue Code, now codified in Internal Revenue Code section 7482, providing that decisions of the Tax Court may be

reviewed by the applicable geographical United States Court of Appeals other than the Court of Appeals for the Federal Circuit. (See Article I and Article III tribunals) - subject matter

c.) 1st Circuit (Boston), Covers: Maine, Massachusetts, New Hampshire, Puerto Rico, and Rhode Island. Massachusetts is where the Appellee-Respondent alleges the offense and deficiency occurred and the First Circuit has jurisdiction - geographic

d.) Dates of filing: "NOTICE OF APPEAL" (see: Exhibit DD, Sent May 5, 2009, Filed May 7, 2009) "NOTICE OF FILING OF NOTICE OF APPEAL" per Robert R. Di Trolio, Clerk of Court, United States Tax Court, fee paid, (see: Exhibit HH, dated May 13, 2009). "CASE OPENING NOTICE," two (2) were issued, dated. May 21, 2009, (see Exhibit II) and May 15, 2009, (see Exhibit JJ) Appellant-Petitioner's Brief, Bill of Exceptions, and Verified Averment of Facts, with other supporting documents was sent Friday, July 24, 2009, a D. Brief and attached/enclosed supporting documents are due by July 29th, 2009.

e.) Appellant-Petitioner avers that this appeal arises from a final order, # 27749-08, (February 10, 2009) of the Tax Court concerning a notice of deficiency, said order being in error, fatally flawed, and is null and void. And the Docket and official record of the case is tainted by deliberate manipulation by the Tax Court and needs to be corrected after comparison to Appellant-Petitioner's true records contained in Exhibits A-JJ and the Bill of Exception. The

malfeasance of the Tax Court in arbitrarily changing the Titles/Captions of Appellant-Petitioner's documents, summarily denying same, and dismissing same without the requisite meaningful and relevant explanation has also resulted in a null and void decision(s) indeed, void judgements (see Exhibit F, Void Judgements)

f.) Appellant-Petitioner has strived to touch all bases in this process especially Appellant-Petitioner's attempt to exhaust all Administrative Process and Remedies to preserve Appellant-Petitioner's right(s) to all appeals available on the way up to the United States Supreme Court. I, the Appellant-Petitioner, by asking the Appellate Court to take this individual's case does provide jurisdiction over the person.

g.) All of Appellant-Petitioner's filings were timely and followed the chain of appeals set out beginning in the Appellee-Respondent's "IRS" publications (appeal 90 Day Letter to the Tax Court to preserve an appeal to the Appellate Court) and then appeal decision of the Tax Court concerning their ruling on the deficiency to the First Circuit of the Appellate Court. The Tax Court rules comport with the Appellate rules to make and take an appeal. The missing trial, appointed to be in Boston, Massachusetts, by the Tax Court comports with the allegation of Appellee-Respondent that the original allegation of a tax due was in Massachusetts. United States Court of Appeals for the First Circuit is the proper venue for deciding the void and bogus decision of the Tax Court.

STATEMENT of the ISSUES

Appellant-Petitioner avers that.

a.) The Appellee-Respondent withheld from the Appellant-Petitioner due process and equal protection when Appellee-Respondent failed to convene an Administrative Hearing as requested in writing by the Appellant-Petitioner more than thirty-five times. The Appellee-Respondent failed to exhaust its Administrative Remedies by withholding said hearing while blindly continuing on in its robot-bulldozer rush to judgement. The Tax Court failed to address this error creating additional errors upon errors resulting in a void judgement.

b.) The Appellee-Respondent failed to perfect a claim via Administrative Procedure against the Appellant-Petitioner as all of Appellee-Respondent's writings were answered by the Appellant-Petitioner. As a result, no Administrative Claim was ever perfected by the Appellee-Respondent. The Tax Court failed to address this issue and did thus err resulting in a void judgement.

c.) The Appellee-Respondent failed to file a verified claim. No verified documents were ever tendered into the record. No sworn statements, no witnesses, no evidence, no testimony under oath, or notarized documents saw the light of day. The Tax Court failed to address this issue and did err resulting in a void judgement.

d.) The Appellee-Respondent failed to present an Assessment Certificate with supporting papers

attached a requirement of and by the Appellee-Respondent (see Exhibit G and Exhibit G-Supplement). The Tax Court failed to properly address the issue and did err resulting in a void judgement.

e) The Tax Court changed titles of documents as submitted by the Appellant-Petitioner thus changing the factual and legal effect of said altered documents, and then denying the same without any meaningful and relevant explanations based upon fact of law. The Tax Court committed serious fatal error(s) that may have criminal liabilities enured to the Court's errors resulting in a void judgement.

f) Furthermore, the Tax Court denied subsequent documents submitted by the Appellant-Petitioner that bore correct and relevant titles as authored by the Appellant-Petitioner that now conflict with the bogus titles previously manufactured by the Tax Court. (See Verified Averment of Facts and Bill of Exceptions for particulars) The Tax Court materially altered the record resulting in a void judgement and must be sanctioned.

g) The Tax Court, in violation of the Seeger Doctrine (see Exhibit R-5), did ridicule and make hateful jest of Appellant-Petitioner's religious beliefs, convictions, and claims. These crimes against the truly and sincerely held religious beliefs of men and women are offensive and repugnant - the Tax Court must be sanctioned.

h) The Appellee Respondent knowingly schemed

and wrongfully assigned a taxable status of "IRA" in lieu of a qualified tax-exempt pension thus altering the meaning and effect of the document relied upon by the Appellee-Respondent as the basis of an alleged "deficiency" and did use the United States Postal Service to further said scheme. The Appellee-Respondent knowingly assigned a fraudulent tax-payer number to a non-taxpayer and did use the United States Postal Service to further a scheme. The Appellee-Respondent did knowingly err and furthermore the Tax Court failed to address this issue thus was in error resulting in a void judgement.

1.) The Representative of the Appellee-Respondent knew or should have known that the Appellee-Respondent's allegations were in fatal error and should have moved to correct their client's discrepancies. The tainted results violate the Doctrine of Clean Hands and/or the Doctrine of Unclean Hands and therefore are forever prevented and barred from receiving any equitable gain. (see Exhibit A, list of notices of mailings, p. 449, notification list, amongst others, to Appellee-Respondent and their COUNCIL). Council had a duty to inform their client, the Appellee-Respondent, that their paperwork was not proper. This easily correctable error resulted in a void judgement and the Council must be sanctioned.

NATURE and COURSE of the CASE

a-1.) The best source for precise information on this case can be found in Exhibit B, as an example, at p 22

entitled "Questions Presented for Answers;" and at p.26 entitled "Authorities;" and at p.33 entitled "Statement of Facts and Proceedings / Statement of the Case," and at p.36 entitled "Argument," and at p.38 entitled "Conclusion," and at p.41 entitled "Undisputed Facts," and at p.44 entitled "Appendix of Authorities," and at p.57 entitled "Closing."

a-2.) An alternative source for relevant information can be found in:

Exhibit U, Appellant-Petitioner's Objection and Motion to Quash,

Exhibit V, Amended Petition, in conjunction with Exhibit X below.

Exhibit X, "New Affirmative Matter, Tender of Issue, Denial, Subpoena, and offer of Proof ..." which is a clarification/addendum to Exhibit V.

Please note that Exhibit X was the supplement to Exhibit V that was mis-named and mis-labeled by the Tax Court materially changing the nature, effect, meaning, and intent of Appellant-Petitioner's papers resulting in a void judgement.

b.) Appellee-Respondent failed to provide a requested Administrative Hearing preventing Appellant-Petitioner from creating a record as Religious Objector. Such a sit-down, face-to-face meeting was requested over 35 times in writing (see BOOK 1, Exhibit A-short form (following the Index) for page reference to the pages in Exhibit A - long form in Book 2)) All proceedings after the failure to provide a face-to-face, sit-down meeting are null and void and did, through want of due process, result in a void judgement

c.) Appellee-Respondent ignored all written

requests for meetings and/or answers and stubbornly rushed onward to a void judgement. All requests for answers, information, and documents went unanswered (see Exhibit A, pp. 378/379, Discovery as a Right).

d.) The Tax Court failed to correct the errors made by the Appellee-Respondent and did further compound the void judgement by making it more void - if that's possible - through the Court's additional "errors."

e.) Appellant Petitioner position from the beginning, commencing in April, 2004, was religious objector based (see Exhibit A in Book 2 and again restated in Exhibits B-JJ in Book 1). The argument presented by the Appellant-Petitioner was based upon: Seeger (380 US 163) truly and sincerely held religious belief and conviction (see Exhibit R-5, Exhibit J-1, and Exhibit J-2); Pub. L. 97-280 and 96 Stat. 1211, wherein the Imprimatur of Congress was expressed that we should follow God's Law instead of man's (see Exhibit R-1, second sheet, p.1); Citizenship in the Dominum of Elohim in the Kingdom of Israel after expatriating from the secular domain (see Exhibit R-4 Citizenship and Exhibits O-1 and O-2 Expatriation), and Recission of Contract with Social Security Administration (see Exhibit J-1, J-2, and J-3).

f.) Appellant-Petitioner has presented ample and compelling facts and law concerning his position as a Religious Objector concerned with his eternal life.

g.) Appellant-Petitioner revoked signature, power of attorney, released appointment, rescission of contract, etcetera, concerning Social Security (see Exhibit J-1), first presented in April 2004 and again presented with new affirmative matter presented May

13, 2008.

7. CONCLUSION and RELIEF SOUGHT

a.) Intractable errors were committed by the Appellee-Respondent, the Council and by the Tax Court The Appellee-Respondent with-held the Administrative Hearing requested many times in writing by the Appellant-Petitioner and Appellee-Respondent was prevented from and never did perfect a claim and never presented a verified claim or the Assessment Certificate (required) with supporting documents attached, and the Appellee-Respondent did willfully enter incorrect, deceitful, and misleading information into their papers to effect a fraudulent outcome The Tax Court faired not much better by failing to act accordingly in the matter and did willfully alter the record and arrive erroneously at a void decision and a void judgement

b.) Appellant-Petitioner asks the Appellate Court to dismiss-out the Appellee-Respondent with prejudice and vacate the order of the Tax Court and bar further action, and similar action, by the Appellee-Respondent in like kind matters concerning the Appellant-Petitioner, and render any other fair and just order that the Appellate Court may deem proper in the favor of the Appellant-Petitioner But Appellant-Petitioner will agree and stipulate to a decision voiding and vacating the record back to the time on the calendar that the Appellant-Petitioner first requested an Administrative Hearing, such time being well prior to the "30-Day letter, the 45-Day letter and the 90-Day

letter," issued by the Appellee-Respondent. Thus the true and rightful process can begin and the case can be resolved Administratively, or it can again work its way up to the United States Supreme Court for final resolution. However, it also must be stipulated that the hearing be held in Fitchburg, Massachusetts, expressly for the convenience of the Appellant-Petitioner.

c.) Abuse of Discretion. Petitioner asks for a just but critical review of Tax Court's tainted decision to grant an order or determination as an abuse of discretion. Kaun, 827 F.2d at 1148. The Tax Court by definition abuses its discretion when it makes an error of law." Koon v. United States, 518 U.S. 81, 100 (1996).

d.) The Special Trial Judge in this matter must be sanctioned for abuse of authority. Sitting judges are subject to removal during their term for "inefficiency, neglect of duty, or malfeasance in office. The actions of the judge in question certainly arise to the level required for impeachment and removal.

e.) All of the judges have expertise in the tax laws, and are tasked to "apply that expertise in a manner to ensure that taxpayers are assessed only what they owe, and no more". It therefore is presumed that it first must be determined if the individual in question is a taxpayer, or not a taxpayer, that is, does the individual have a duty to file and pay a tax or tax. As the Appellant-Petitioner has denied that he is a taxpayer and has denied that there is a legal obligation, or underlying legal liability, or duty to file and pay a tax or tax, then it must first be determined if there is such

a liability, legal duty, or a fiduciary duty to file and pay a tax or tax

Signed and executed this Friday day July 24th, 2009, a D

s/ Patrick-Walsh: Faucher
Patrick-Walsh: Faucher, Pro Se
Appellant - Petitioner
Post Location, In Care of:
c/o 49 Mack road
Fitchburg
Massachusetts Commonwealth
Non Domestic

To: United States Court of Appeals
For the First Circuit
re: Tax Court

VERIFIED AVERMENT OF FACTS
A VERIFIED PLAIN STATEMENT OF FACTS

NOTICE TO AGENT IS NOTICE TO PRINCIPAL.
NOTICE TO PRINCIPAL IS NOTICE TO AGENT

The undersigned, Patrick-Walsh. Faucher, hereby states that he/she is of legal age and competent to state first hand that the facts set forth herein are true, correct, and complete to the best of his/her present knowledge, recollection, belief, and conviction, and are presented in good faith

[■] The undersigned states this to be the Averment of Facts of Probable Cause regarding the following criminal activity:

[■] On the Twenty-seventh day of February in the Year of Our Lord two thousand and nine, at approximately (blank) ☐A.M. ☐P.M., the undersigned avers that Robert N. Armen, Jr., Judge, S.T., did commit what is believed to be the following criminal actions:

[■] Perjury against his/her oath of office by subscribing to a material matter he/she knows to be false (18 USC § 1621);

[ ] Subornation of perjury by procuring another to commit perjury (18 USC § 1622);

[ ] Treason against the American People by levying war against their Constitution or aiding enemies

(Article III, Section 3, 18 USC § 2381);

[ ] Insurrection against the Constitution by inciting, assisting, or engaging in rebellion against the Constitutional authority of the United States of America (18 USC § 2383);

[ ] Sedition/seditious conspiracy by conspiring to overthrow the Constitutional government or delay the execution of a law of the United States of America (18 USC § 2384);

[ ] Misprision of treason by failing to report treason when so noted (18 USC § 2382);

[ ] Misprision of felony by failing to report commission of a felony when so noted (18 USC § 4);

[■] Impeding due exercise of rights by attempting to prevent, obstruct, impede, or interfere with same (18 USC § 1503);

[ ] Extortion by obtaining property, funds, or patronage under pretense of office (18 USC § 872);

[ ] Money laundering by conducting or attempting to conduct a financial transaction with the proceeds of an unlawful activity (18 USC § 1956);

[ ] Blackmail by threatening to inform, or as a consideration for not informing, against any violation of any law for the purpose of demanding or receiving money or other value (18 USC § 873);

[■] Fraud by a judge by falsifying or concealing a material fact, making a false representation, writing a false document, or having knowledge that a document is false (18 USC § 1001);

[ ] Making a false declaration before a United States court (18 USC § 1623);

[ ] Racketeering by conducting an ongoing

enterprise of robbery, bribery, extortion, or threats of same (18 USC § 1962);

[ ] Conspiracy to offend or defraud the United States (18 USC § 371);

[ ] Influencing/injuring a court officer by threats or force (18 USC § 1503);

[ ] Bribery of a public official witness (circle one) by offering/promising something of value to influence an official act (18 USC § 201);

[ ] Obstructing a criminal investigation by preventing the communication of information relating to a violation of any criminal statute of the United States to a criminal investigator (18 USC § 1510);

[ ] Stealing, altering, falsifying, removing, or avoiding a court record with consequential impact on a judgement (18 USC § 1506);

[ ] Involuntary judgement by acknowledging or procuring to be acknowledged any judgement in the name of any other person not privy or consenting to the same (18 USC § 1506);

[ ] Involuntary bail by acknowledging or procuring to be acknowledged any recognizance or bail in the name of any other person not privy or consenting to the same (18 USC § 1506);

[ ] Impeding a case filed under Title 11 or in contemplation of such matter by impeding, obstructing, or influencing any such case or contemplation by destroying, mutilating, altering, concealing, covering-up, falsifying, or making a false entry in any record, document, or tangible object (18 USC § 1519);

[ ] Impeding a matter under agency/department investigation, administration, or jurisdiction by

impeding, obstructing, or influencing any such matter by destroying, mutilating, concealing, covering-up, falsifying, or making a false entry in any record, document, or tangible object (18 USC § 1519);

[ ] Retaliation against a witness (18 USC § 1513),

[ ] Tampering with a witness (18 USC § 1512,

[Regarding a maritime jurisdiction: (see also Piracy below)]

[ ] Assault within the maritime jurisdiction (18 USC § 113);

[ ] Theft within the special maritime jurisdiction by obtaining something of value from a person or procuring the execution, endorsement, or signature and delivery of a negotiable instrument, draft, check, or real or personal property under fraud or false pretenses (18 USC § 1025),

[ ] Plunder money, goods, merchandise, or other effects from or belonging to a vessel in distress within the admiralty and maritime jurisdiction of the United States (18 USC § 1658),

[Regarding a foreign official.]

> "Foreign Government" means the government of a foreign country, irrespective of recognition by the United States (18 USC § 1116),

[ ] Assaulting a foreign official by striking, imprisoning, coercing, threatening, intimidating, or offering violence to a foreign official or official guest (18 USC § 112),

[ ] Extortion of a foreign official by threatening assault (18 USC § 878),

[Ten (10) years imprisonment]

[ ] Plunder money, goods, merchandise, or other effects from or belonging to a vessel in distress within the admiralty and maritime jurisdiction of the United States (18 USC § 1658);

[Twenty (20) years imprisonment]

[ ] Aiding / abetting slavery by holding, returning, or arresting any person to return him/her to peonage (13th Amendment; 18 USC § 1581);

[ ] Enticement to slavery by enticing, persuading, inducing, or carrying away a person with the intent of selling the person into involuntary servitude (13th Amendment; 18 USC § 1583),

[ ] Enticement to slavery by ordering a person to falsely represent him/herself as a United States Citizen in violation of (18 USC § 911 (13th Amendment; 18 USC § 1583),

[ ] Obtain forced labor/services of a person by threat of serious harm or physical restraint (13th Amendment; 18 USC § 1589);

[ ] Trafficking in slaves by recruiting a person for labor/service in violation of Title 18, U.S.C. (13th Amendment; 18 USC § 1590),

[ ] Mailing threatening communications by causing to be mailed any demand for reward for the release of any kidnaped person (13th Amendment; 18 USC § 876);

[Life imprisonment]

[ ] Piracy on the high seas as defined in the Law of Nations (18 USC § 1651),

[ ] Piracy by committing a hostile act against a citizen of the United States on the high seas on

pretense of authority from any person (18 USC § 1652); [ ] Kidnaping by seizing, confining, inveigling, decoying, kidnaping, abducting, or carrying away and holding for ransom or otherwise a person engaged in foreign commerce or within the special maritime jurisdiction of the United States (18 USC § 1201; [ ] See: Mailing threatening communications above;

[■] Other:
Attached is a two page document illustrating in part the erroneous actions of Mr. Armen as he changes the title or heading of documents submitted by Appellant - Petitioner. It is one an example of his many similar actions. This example shows how Armen blocked a future, proper, document bearing a title that conflicts with the bogus document title made by Armen previously. These mis-representations cause material adverse changes affecting both fact, meaning, and law. His final order is void

[[■] See attached]

The undersigned does hereby Aver that the foregoing facts as stated above are true, correct, and complete to the best of his/her present knowledge, recollection, belief, and conviction, and that with this Averment he/she does claim all of his/her Rights all of the time and waives none of his/her Rights at any time for any cause or reason.

Signed, dated, and executed this twenty-fourth day of July month, in the year Two-thousand and nine, anno Domini

S/ Patrick-Walsh: Faucher
(Print) Patrick-Walsh: Faucher, as:

"But let your communication be Yea, yea; Nay, nay: for whatsoever is more than these cometh of evil." Matthew 5:37; and "But above all things, my brethren, swear not, neither by heaven, neither by the earth, neither by any other oath: but let your yea be yea; and your nay be nay; lest ye fall into condemnation." James 5:12, See: Gordon v. Idaho

Post Location, In Care of:
c/o c/o 49 Mack road
Fitchburg
Massachusetts Commonwealth
Non-Domestic

Case No: 09-1686
Agency No: 27749.08
US Court of Appeals, 1st Circuit

Form SK vaf-4

SUPPLEMENT - ATTACHMENT
to
VERIFIED AVERMENT OF FACTS

Exhibit X
Sent Fed 18, 2009
Filed Feb 23, 2009
Titled "New Affirmative Matter, Tender of Issue, Denial, Subpoena, and Offer of Proof ..."
Wrongfully changed to "As Motion to Vacate"
Denied Feb 27, 2009, by (Signed) Robert N Arman, dr ,
Special Trial Judge
This document is clearly NOT a motion to vacate, it is supplemental to the court ordered Amended Petition, Exhibit V, dated Jan 26, 2009

Exhibit BB (see also EE)
Sent Apr 16, 2009
Titled: "Petitioner's first Motion to Vacate and Reconsider"

Exhibit CC (see also GG)
Sent Apr 24, 2009
Titled: "Petitioner's Petition to Vacate and Reconsider"

Exhibit FF (see X and BB also)
Sent Apr 16, 2009
Received by Court Apr 22, 2009
Not Filed
Reply from court Apr 27, 2009
Served Apr 30, 2009
From: Robert N. Armen, dr
Denial of Exhibit BB (Petitioner's first Motion to

Vacate and Reconsider) based upon bogus premise that Exhibit X (New Affirmative Matter, Tender of Issue, Denial, Subpoena, and Offer of Proof ...) is alleged to be "As Motion to Vacate." Remember Robert N. Armen, Jr. wrongfully changed the name of that document and now uses the bogus title to deny Appellant-Petitioner's right to access the court. In that court reply, in parentheses Robert N. Armen, Jr. wrongfully misstates and alters the record by stating: "The title of petitioner's document is incorrect, petitioner having previously filed a motion to vacate on February 23, 2009, which, as previously stated, was denied."

Exhibit GG (see CC also)
Sent Apr 24, 2009
Received by the Court Apr 28, 2009
Not Filed
Disposition of Exhibit CC - UNKNOWN
Reply from the court May 4, 2009
From: Robert N. Armen, Jr.
Exhibit CC (Petitioner's Petition to Vacate and Reconsider) simply was not acted upon by the court. As the court, Robert N. Armen, Jr. made off point and out of context comments such as: "Said document does not constitute a notice of appeal to the Court of Appeals," and "Said document is, literally, 2¼ inches thick," and "together with the 5 accompanying copies thereof, weighs, literally, 36 pounds." Conspicuously missing was any disposition on the record. Therefore the Petition is still valid and active and awaits action by the court as unfinished business. Armen then ordered the clerk of court to return the Treasury check (payment in full) and page one (1) of the Petition. The

Petition was voluminous as it took that much paper to record the facts in the case from the beginning in April 2004, to the date of the Petition submission. Armen has manipulated the record thus denying Appellant-Petitioner's right to access the court.

In light of the above listed material adverse changes, along with, and in conjunction with other like changes to the record, Appellant-Petitioner's right to equal protection and due process of law has been violated. The Court of Appeals is hereby noticed of the criminal actions of Robert N. Armen, Jr., Special Trial Judge, United States Tax Court.

This two (2) page SUPPLEMENT - ATTACHMENT is hereby attached to and made fully a part thereof in the VERIFIED AVERMENT OF FACTS above.

without prejudice,

s/ Patrick-Walsh: Faucher
Patrick-Walsh: Faucher, Pro Se

Friday, July 24th, 2009, a.D.

United States Court of Appeals
For the First Circuit

No. 09-1686

Patrick Walsh Faucher, Pro Se
Petitioner - Appellant

v.

Douglas Shulman, Commissioner of Internal Revenue
Respondent - Appellee

Appellant's
Reply Brief
September 10, 2009

The Petitioner wishes to point out to the Court that he is NOT an individual trained, schooled, or experienced in the law, but as an individual exercising his right under law for the action of the court. As such, the Petitioner asks the Court look to the substance of the pleadings rather than the form and asks the Court to take judicial notice pursuant to Section 32 of the Judiciary Act of 1789 (1 Stat. 73) which specifies that "courts respectively shall proceed and give judgement according as the right of the cause and matter in law shall appear unto them, without regarding any imperfections, defects, or want of form." The Petitioner further asks the Court to take judicial notice pursuant

to Rule 201 of the Federal Rules of Evidence of the enumeration of principles stated in King v. Knoll (No. 04-04149-JAR), Whitney v. State of New Mexico (113 F.3d. 1170), and Haines v. Kerner (404 U.S. 519), wherein the courts directed that those who are unschooled in law making complaints/pleadings shall have the Court look to the substance of the complaint/pleadings rather than the form. Additionally the Petitioner asks the Court to take judicial notice of: Faretta v. State of California (422 US 806, 45 LEd2d 562, 95 Sct. 2525 (1975)), an individual has a constitutional right to represent himself, Devine v. Indian River County School Board (121 F3d 576 (11th Cir 1997)), right to proceed pro se is fundamental statutory right that is afforded highest degree of protection, Rand v. Rowland (154 F3d 952 (9th Cir 1998)), pro se litigants must be ensured meaningful access to the courts, Boguslavsky v. Kaplan (159 F3d 715 (2nd Cir. 1998)), pro se litigant is allowed some degree of flexibility in pleading his action, Frost v. Symington (197 F3d 348 (9th Cir. 1999)), pro se litigant's pleadings must be construed liberally on motion for summary judgement, and Petitioner hereby makes the following asseverations, answers, complaints, pleadings, notices, and demands in the above referenced matter without waiver of any defenses.

Reply Brief from the Petitioner-Appellant

1. On August 27, 2009, Ms. Sara Ann Ketchum, Attorney for Respondent-Appellee submitted a Brief for the Respondent-Appellee in response to a prior Brief

submitted by the Petitioner-Appellant I. Patrick-Walsh Faucher, Pro Se, the Petitioner-Appellant disagree and dissent from the opinions and statements offered by Ms. Ketchum and will attempt to address those misleading opinions and statements. Petitioner-Appellant also objects and protests the lack of identifying numbers on the paragraphs in Respondent-Appellee's Brief.

2. Petitioner-Appellant notes that an unknown name, Special Trial Judge Robert N. Armen was cited in the Brief, p. 2, paragraph 1. Petitioner-Appellant requests an explanation of this discrepancy as it would seem to alter and change the effect of the proceedings.

3. On page 3 of the Brief, under "Statement of the Issue," as put forth, i.e., "Whether the Tax Court correctly dismissed taxpayer's petition for failure to state a claim," there is also the unanswered prior question whether the Respondent-Appellee (the Internal Revenue Service (IRS)) correctly bypasses and ignored without comment or reason, Petitioner-Appellant's timely request in writing for a hearing, and request containing an Offer of Proof. See Petitioner-Appellant's Exhibit (hereinafter "Exhibit") E, "The Examination Process" (IRS), p. 4, second column, beginning at the top, Filing a Formal Protest, et cetera. An opportunity for a hearing was offered by the IRS at bullet number two (• #2) "*** want to appeal the IRS findings to the Appeals Office ***" and the offer was accepted by the Petitioner-Appellant but not acted upon by the Respondent-Appellee at all, that is, no reply whatsoever. See Exhibit D, Letters

requesting Administrative Hearing. It is likely that all of the proceedings since that time are null and void for failure of due process and failure to perfect a claim per U.C.C. It is possible that the Tax Court erred in not sending the case back to the IRS to convene the requested administrative hearing for appropriate action. Sending this case back to the IRS where they can fulfill, complete, and exhaust all of their administrative remedies would be proper, but a reversal/vacate of the Tax Court decision is also acceptable. See The Federal Tax Lien Act of 1966 which was enacted to align Internal Revenue Code administrative and judicial procedures with UCC requirements -- see legislative history, Senate Report No. 1708, Oct. 13, 1966.

4. On page 3, second paragraph, entitled "Statement of the Case," Respondent-Appellee makes the misleading statement that Petitioner-Appellant filed a motion to vacate. Petitioner-Appellant objects and protests this erroneous statement and takes exception to the allegation that said document is a motion to vacate. Reliance of Respondent-Appellee on the defective and corrupted Docket is tantamount to constructing a house on shifting sand. The Bill of Exceptions, a 27 page document submitted with the petition to the Appellate Court, clearly illustrates that the Docket is corrupted and is unreliable. Before any reference to or reliance upon the Docket can be made, its intelligence, order, and veracity must be established by comparing it to the actual documents of the case submitted prior to adulteration by the Court and verifying that the documents were then properly

processed. Material adverse changes (MAC) were wrongfully introduced to and impressed upon Petitioner-Appellant's documents over his objections and against his will and then artfully entered on the Docket as Petitioner-Appellant's own works and therein the factual and legal intent and meaning of Petitioner-Appellant's documents were materially effected (MACed) and this results in a destruction of Petitioner Appellant's defense so as to deny to the Petitioner-Appellant due process and equal protection of the law and unfettered access to the Courts. The actions of the Tax Court gutted Petitioner-Appellant's defense. The MACs to the Docket by Mr. Robert N. Armen, Jr , are unjustified, criminal, and are at his own personal liability. See. King v. Beavers, 148 F3d 1031, Qualified immunity protects all but the plainly incompetent and those who willingly violate the law, and Mesareosh v. US, 352 US 1, 1 LEd2d 1, 77 Sct. (1956), Truthfulness of testimony . "The dignity of the United States Government will not permit the conviction of any person on tainted testimony " The Docket is colored and tainted by the hand of Armen, Jr. or his agent(s). In the Petition/Brief submitted by the Petitioner-Appellant to the Appellate Court, a Bill of Exceptions was attached to the Petition and an updated Bill attached to the Brief. The Petitioner-Appellant maintains a position that the Docket is flawed by way of unauthorized, incorrect, and misleading fictions entered by the Tax Court and/or its agents. To rely on the Docket or cite any opinions or orders of that Court is gross negligence. Rand v Rowland, 154 F3d 952, Pro se litigants must be ensured meaningful access to the courts. The corrupt

Docket deprives the Petitioner-Appellant meaningful access to the Courts. Meaningful access includes without limitation, expansive context, submission of documents by Petitioner-Appellant without vetting, alteration, modification, and changes.

5 Respondent-Appellee, and other interested parties, are noticed and directed to read Exhibit X in full and recognize and understand that the document was and is a supplement to the Amended Petition of January 26, 2009. In fact the document, entitled "New Affirmative Matter, Tender if Issue, Denial, Subpoena, and Offer of Proof ***" clearly states the minor and major premise in the contest, an admission of the facts, a denial of the facts for want of underlying legal duty to perform, and presents the legal basis why the Petitioner-Appellant has no duty to file and pay a tax or tax. The inclusion of a subpoena and an Offer of Proof are prima facie evidence that the document can not possibly be a motion to vacate. A Court appearance with oral arguments was expected . A question arises. By what right does the Judge in this case alter the title of Petitioner-Appellant's papers materially altering content, meaning, and legal effect, and did he commit fraud as inferred by way of Form SK vaf-4, said form inserted immediately after the 27th page of the Bill of Exceptions Armen, Jr is suspected of. Perjury against his oath of office, 18 USC § 1621; Impeding due exercise of rights 18 USC § 872; Fraud by a Judge 18 USC § 1001, and Stealing, altering, falsifying, removing, or avoiding a court record 18 USC § 1506.

6. Under the heading "Statement of Facts," page 4

at top (end of last paragraph from page 3), Respondent-Appellee alleges IRA distributions Petitioner-Appellant dissents with the allegation of an IRA and asks of the for Respondent-Appellee's Offer of Proof. Petitioner-Appellant maintains that no IRA is involved. Furthermore, Petitioner-Appellant maintains that no Social Security number is attached to Patrick-Walsh· Faucher, and Petitioner-Appellant objects and protests the use of the fictitious number in its allegations and asks for the Respondent-Appellee's Offer of Proof. See Exhibit J-1, Asseveration of Patrick-Walsh: Faucher, Revocation of Signature, Revocation of Power of Attorney, Release of Appointments, Rescission of Contract, Waiver of Benefits, and Supporting Documents; See Exhibit J-2, A Declaration and Statement of Intent and Purpose, and Exhibit J-3, Asseveration of Patrick-Walsh: Faucher, Exculpatory Statement.

7 On page 4, first full paragraph 1, the Respondent-Appellee writes "In response to the notice *** , among other things, that the IRS ***. That little bit, the "among other things" piece, refers to the legal theory put forth by the Petitioner-Appellant as his legal defense and ignored by the Respondent-Appellee. The Respondent-Appellee needs to argue the minor premise as this is the only way the Respondent-Appellee can win Their continued reference to selected facts already admitted to in this case and denied (as to a legal or fiduciary duty to perform), is a mere rabbit hole diversion in a futile attempt to prevail by selectively stacking allegations. US v Valadez-Gallegos, 162 F3d 1256, Court of

appeals may not uphold a conviction obtained by piling inference upon inference. On the other hand the Petitioner-Appellant brings forth the major premiss of law relied upon to win. This legal theory is repeatedly offered through Petitioner-Appellant's documents from the beginning. A good offering can be found in Exhibit X entitled: "New Affirmative Matter, Tender of Issue, Denial, Subpoena, and Offer of Proof by way of a further Amendment to the Amended Petition of nineteen pages dated January 26, 2009." Also see: Exhibit B, Petitioner-Appellant's first attempt to construct a court document. US v Colon-Munoz, 192 F3d 210 (1st Cir 1999), Where an equal or nearly equal theory of guilt and a theory of innocence is supported by the evidence, the Court of Appeals must reverse a conviction.

8. On page four, first full paragraph, third line, the Respondent-Appellee cites "*** jurisdiction, standing, process, defective, in full compliance with the law, etcetera Petitioner-Appellant cannot disagree with the Respondent-Appellee that those and similar allegations were made. Hamm v. Groose, 15 F3d 110, Cooper v Pate, 378 US 546, 12 LEd2d 1030, 84 Sct 1733, Court must accept allegations in pleadings as true. However, Petitioner-Appellant does object and protest the selective reporting by the Respondent-Appellee stating the facts without the commensurate law attached. Brady v. Maryland, 373 US 83, 10 LEd2d 215, 83 Sct 1194. Suppression of favorable evidence violates due process, Brady Violations.

9. Left out of the Respondent-Appellee's citations without comment or reference (redacted, censured, altered, untruthful, less than full disclosure, misrepresentation and perversion of the record, fraud) are the following critical laws relied upon by Petitioner-Appellant.

Exhibit J-1, Asseveration of Patrick-Walsh Faucher, Revocation of Signature, Revocation of Power of Attorney, Release of Appointments, Rescission of Contract, Waiver of Benefits, and Supporting Documents, eliminates the Social Security number and adhesion contract, See Exhibit J-1; also Exhibit M, Links to the Tax Code and Exhibit N, Social Security Letters; and

Exhibit J-2, A Declaration and Statement of Intent and Purpose, with the applicable Laws of God enumerated at: pp 3-8, items # 1 - # 50, stating in part the most applicable Laws of God that we are to adhere to and follow See Exhibit J-2; and

Exhibit J-3, Asseveration of Patrick-Walsh: Faucher, Exculpatory Statement, especially fraudulent evidence; which I believe is offered in the altered and doctored Docket. See Exhibit J-3, and

Exhibit M, Links to the Tax Code:

a.) TITLE 26, Subtitle C, CHAPTER 21, Subchapter A, § 3101, Rate of tax, (a) Old-age, survivors, and disability insurance: In addition to other taxes § 7203, "tax or tax," power of

attorney permits the imposition of the income tax], ***.

b.) TITLE 26, Subtitle F, CHAPTER 75, Subchapter A, PART I, § 7203, Willful failure to file return, supply information, or pay tax: * * * under this title to pay any estimated tax or tax, or required by this title or * * *.

c.) TITLE 26, Subtitle F, CHAPTER 75, Subchapter D, § 7343, Definition of term "person." The term "person" as used in this chapter includes an officer or employee of a corporation, or a member or employee of a partnership, who as such officer, employee, or member is under a duty to perform the act in respect of which the violation occurs

d.) Title 42 § 301 - 335, Social Security Administration Act contains a provision that authorizes an income tax on wages because it's a two tier, or two part, tax ("tax or tax"). The authorization to tax wages is contained in the Social Security Act

e.) When we sign the contract, when we sign the Social Security application, we have turned our wages-compensation for labor-services into "income" that is taxable That is what [Social Security applicants] did not have explained to them as being in the contract They contracted into the Ponzi scheme, the "Scam." [Failure to fully disclose.]

f) 26 USC 3101 (a) of the Federal Insurance Contributions Act (FICA), Summary: This is the tie between the Social Security Account and the Internal Revenue Code. Anyone

applying for a Social Security number does so voluntarily but unwittingly binds him/herself to the taxing power at and by way of FICA - tax or tax, at Title 26, the Internal Revenue Code.

g.) See Attached newspaper article, Exhibit M, the connecting link of the Social Security number and the Tax Code are now severed

h.) In Exhibit J-1, Petitioner-Appellant rescinded the connection between himself and the Social Security Administration and the adhesion contracts that formally (past) bound Petitioner-Appellant to the tax or tax The link is abolished for fraud with damages, failure to fully disclose. See Exhibit J-1

Exhibit N, Social Security Letters, p.1, paragraph 4, A person with no Social Security number would have no taxable income. Raley v. Ohio, 360 US 423, 438, 79 S.Ct 1257, 1266 (1959), and Cox v. Louisiana, 379 US 559, 562-564, 85 S.Ct., 476,479, 481 (1965)2, and US v. Penn Industrial Chemical Corp , 411 US 655, 658, 93 S.Ct. 1804 (1973); and US v. Laub, 385 US 475 487, 87 S.Ct 574 (1967); and US v. Hedges, 912 F 2d 1397, 1405 (11th Cir., 1990) (Representations of law made by the Federal Government may be relied upon by any individual in any one of the States united to govern his actions)

Exhibit O-1, Freewill Expatriation, Title 8 USC § 1481, Petitioner-Appellant is no longer a

citizen of the United States; 15 Stat. 249 § 1, pages 223-224 (July 27, 1868) (Expatriation); and

Exhibit O-2, Release of Appointment, Expatriation, Recision of Contract, Social Security, as above

Exhibit Q, more concise statement of the Authorities relied upon: The Decalogue/Holy Scriptures by way of the Ancient Document Rule. See Exhibit Q: Mosaic Law, Laws of the United States, Citations, Laws of Nations, Rights, Letters, and U S. Constitution.

Exhibit R-1:

a.) Pub. L. 97-280, 96 Stat. 1211, *** [V]oluntarily applying the teachings of the Scriptures in the lives of individuals *** our national need to study and apply the teachings of the Holy Scripture ***, (Obey the Scriptures), Congress passed a law stating that man should obey the Scriptures; then, logically, the Scriptures now supercede the other laws of Congress See Exhibit R-1, p 2 - 10.

b.) Pub L. 103-141, 42 USC CHAPTER 21B

RELIGIOUS FREEDOM RESTORATION ACT,
42 USC Sec. 2000bb
(b) Purposes, and
42 USC Sec. 2000bb-1

(a) In general: Government shall not substantially burden a person's exercise of religion even if the burden results from a rule of general applicability, except as provided in subsection (b) [below-following] of this section.

(b) Exception Government may substantially burden a person's exercise of religion only if it demonstrates that application of the burden to the person -

(1) is in furtherance of a compelling governmental interest; and

(2) is the least restrictive means of furthering that compelling governmental interest.

(c) Judicial relief. A person whose religious exercise has been burdened in violation of this section may assert that violation as a claim or defense in a judicial proceeding and obtain appropriate relief against a government Standing to assert a claim or defense under this section shall be governed by the general rules of standing under article III of the Constitution See Exhibit R-1, p.011-015 [I - V].

c.) Pub. L. 101-209 (International Year of

Bible Reading-Proclamation, 7 Dec 1989). See Exhibit R-1, p. 016.

Exhibit R-2. Ivan Panin on the Holy Scriptures, a verification

Exhibit R-3 4 Am Jur 2d, Ambassadors and Councils.

Exhibit R-4. 3 Am Jur 2d, Citizenship.

Exhibit R-5. US v. Seeger, 380 US 163, Test of religious belief: a) Religious training and belief, b) by an individual having an individual belief, c) in a relation to God, d) involving duties superior to man's relation, e) that are truly held, f) with a sincere belief. Excluded: 1) Political; 2) sociological, 3) philosophical, 4) economic, and 5)personal moral code. Local boards and courts are to decide whether the objector's beliefs are sincerely held and whether they are, in his own scheme of things, religious; they are not to require proof of the religious doctrine nor are they to reject beliefs because they are not comprehensible. Also see United States v. Ballard, 322 U S. 78, 8 (1944). "Men may believe what they cannot prove They may not be put to the proof of their religious doctrines or beliefs Religious experiences which are as real as life to some may be incomprehensible to others."

Exhibit R 6 Bouvier's Law Dictionary, definition of Rescission of Contracts

Exhibit R-7: United Nations, Universal

Declaration of Human Rights
Article 2, freedom of religion; and
Article 15, freedom to choose or change a nationality, and
Article 18 freedom of religion.

Exhibit R-8: US v Fox, 766 F Supp § 569, * * * Judge, held that defendant did not violate statute by presenting to police officer when stopped for traffic violation an alleged "diplomatic passport" from a nonexistent country, as passports were not documents required to be presented in order to enter the country. Motion to dismiss granted. * * *

10 On page five, first full paragraph, the Respondent-Appellee alleges that Petitioner-Appellant failed to state errors and facts Petitioner Appellant dissents and disputes the allegation. Throughout the exchange of documents Petitioner-Appellant repeatedly stated facts and cited the law upon which Petitioner-Appellant does rely. Citing the Laws of God (under the Ancient Document Rule) and the laws of man (made by Congress) is no frivolous The defense of the Petitioner-Appellant is restated above in paragraph 9 Summary of paragraph 9: a) Congress said to obey God's Laws at Pub. L 97-280 and 96 Stat. 1211 and at Pub L 103-141 the Religious Freedom Restoration Act ; b) God says to obey His Laws at Rev 18:4, Matthew 6:24, Ex.20 2-3, Ex 34:14, Deut. 5.6-7, Deut 6 5, etcetera [See Exhibit Q] , c) the underlying link to the Internal Revenue Code at Exhibit M is severed without a Social Security

agreement or number at Exhibit J-1 and taxes cannot be paid w/o a SS# at Exhibit N, SS Letters, the Petitioner-Appellant is not a citizen of the United States at Exhibit O-1 and O-2, Expatriation; US v. Seeger is the ruling case and test of religious belief.

11. On page 6, first full paragraph, the Respondent-Appellee at line ten refers to "***a Tax Exempt Group *** " The correct name would be THE (my emphasis) Tax Exempt Group See: The Tax Exempt Group And so it came to pass that in 1965, the Medicare bill was passed by Congress. As Wayne Fisher writes in The Amish in Court, "Tucked into the 138 page bill was a clause exempting the Old Order Amish, and any other religious sect who conscientiously objected to insurance, from paying Social Security payments, providing that sect had been in existence since December 31, 1950 After Senate approval in July, the signing of the bill by President Lyndon B. Johnson on August 13, 1965, made it official and canceled tax accounts of some 15,000 Amish people amounting to nearly $250,000." July 30. Medicare (as part of the Social Security Amendments of 1965) signed into law by President Johnson Pub. L. 89-97, H R. 6675, Social Security Act Amendments (1965). Also, TITLE 42, Chapter 7, Subchapter XVIII, Part E, 1395y. Exclusions from coverage and medicare as secondary payer: (1) Requirements of group health plans; (D) Treatment of certain members of religious orders. In this subsection, an individual shall not be considered to be employed, or an employee, with respect to the performance of services as a member of a religious order which are considered employment

only by virtue of an election made by the religious order under section 3121(r) of the Internal Revenue Code of 1986 Petitioner-Appellant claims protection under the Tax Exempt Group based upon religious free exercise clause (First Amendment) the Constitution for the united States of America and the Civil Rights Act wherein it is unlawful to discriminate on the basis of religion.

12 On page 7, first full paragraph, the Respondent-Appellee at line 4 through 7, again makes note that the facts in this case are admitted to but fails to note that the admissions were accompanied with a denial of any underlying legal duty to perform There are no factual issues to be decided except has Petitioner-Appellant meet the test of Seeger? If so, then the Court must overturn the order of the Tax Court Furthermore the Respondent-Appellee misstates alleged answers from the IRS - they NEVER ANSWERED any of my written communications. Only once, from Attorney Fiore, did I receive a written communication claiming my documents to be "frivolous and groundless." Again, Petitioner-Appellant objects and protests on and for the record to the term "taxpayer" and "tax protester" or "tax protest agenda." See p 7, last paragraph.

13 On page 9,, top paragraph, "a document several inches thick, titled "Bill of Exception." The Bill is twenty-seven (27) pages thick. Also on page 9, first full paragraph, the Respondent-Appellee at line 5, "Any issue not raised ***." Petitioner-Appellant has raised the appropriate issue(s) from the beginning. All of the

documents from 2004 to date have been and are, fully incorporated herein by reference. The whole collection of documents contain Petitioner-Appellant's legal theory, the major premise, and simply is superior to the frivolous and groundless position of the Respondent-Appellee. I reserve my rights at all times and waive none of my rights at any time for any cause or reason. The question of religious objector is always cited in combination with the laws outlined in paragraph 9 (pp 10-13) above, and elsewhere within the documents. Furthermore I take issue with and dissent that Respondent-Appellee's allegation that a tax or tax is not based upon a contract. It may be perceived and accepted that it is not a contract, but in reality an adhesion contract is created at the execution of the Social Security application and issue of a number. Voluntarily applying for a Social Security number binds (adhesion contract) one to the tax code. See Exhibit M and N.

14. On page 10, paragraph entitled ARGUMENT, Respondent-Appellee alleges that the Tax Court acted properly in this case. Petitioner-Appellant dissents with this erroneous allegation. The Bill of Exceptions must be run to determine if the Tax Court violated due process by altering documents that made the Docket altered or were summarily denied from the Docket. The Tax Court dismissal and decision are in error and need to be reviewed under close scrutiny of the Bill of Exceptions.

15. On page 11, near top of the page, "*** determination is presumed to be correct ***. The

determination is void for due process as the Respondent-Appellee refused to comply with the UCC and denied an administrative hearing. Furthermore, see last paragraph, clear and concise errors were presented: 1) no Social Security umber, no link tho the IRS Code, no IRA account, no Social Security number, lack of due process for failure to provide an administrative hearing. The relief was either remand back for the hearing or dismiss.

16 On page 13, first full paragraph, line 5, "*** broad conclusory allegation ***", is a misstatement. See # 15 above, the errors were articulated.

17 On page 14, first full paragraph, the Respondent-Appellee fails, in this presentation, to also supply the underlying law supporting the statements See # 9 above, and apply # 9 above to the balance of the continued frivolous and groundless citations of facts without the commensurate law attached thereto.
****

18. On page 15, lines 1-8, an appeals conference would be appropriate, the matter may have been resolved there or at least a concise, clear cut issue of facts and law may have been determined. An administrative hearing is part and parcel of the UCC and the IRS failed to exhaust its administrative procedures Petitioner-Appellant dissents with the opinion and case law. See The Federal Tax Lien Act of 1966 which was enacted to align Internal Revenue Code administrative and judicial procedures with UCC requirements -- see legislative history, Senate Report

19 On page 15, lines 13-14, religious belief is not the sole criteria in this case, its US v. Seeger, 380 US 163 and Pub L 97-280, 96 Stat. 1211, *** [V]oluntarily applying the teachings of the Scriptures in the lives of individuals *** our national need to study and apply the teachings of the Holy Scripture ***, (Obey the Scriptures), Congress passed a law stating that man should obey the Scriptures; then, logically, the Scriptures now supercede the other laws of Congress, for example, pay Tithes, not tax or tax. At a minimum, a contest is set.

20 On page 16, Respondent-Appellee alleges that this case is similar to Lefebvre, but Petitioner-Appellant dissents. It is the position of Petitioner-Appellant that the nexus between the Petitioner-Appellant and the Tax Code was severed when the Social Security application, account, number, power of attorney, was Rescinded. There is no longer a link to a tax or tax and according to the Social Security Administration, without a Social Security number, one can not pay a tax. See. Exhibits J-1, and Exhibit N. See also # 9 and # 10 above. My legal theory is a proper argument to be heard by the Court.

21. In closing, Petitioner-Appellant dissents and denies all of the material allegations stated by the Respondent-Appellee not specifically admitted to herein. Petitioner-Appellant reserves all rights all of the time and waives no rights at any time for any cause or reason especially my right to time.

22. I am not shocked, but saddened, by the inability of the Respondent-Appellee to recognize that the minor premise is moot and the issue to be heard is one of law, the major premise. Petitioner-Appellant asks the Appellate Court of the First Circuit to hear my prayer and give this individual a just and fair review

23. I, Patrick-Walsh: Faucher, Petitioner-Appellant dissent against the allegation that my pleadings and documents are frivolous or groundless Such allegations offered by the Respondent-Appellee are untrue when the heart and soul and meat of the issue is considered Congress said to obey God's Laws, I am God said to obey His Laws, I am The legal theories put forth, based upon Law and law, are valid, true and sincere and create a conflict in law that can not be tolerated See: Tyler Estate (1926) 140 Wn. 679; 250 P. 456; 51 ALR 1088 "Absurdities are not tolerated by law " Petitioner-Appellant feels confident that not only an equal argument of law has been presented to the Court to overcome the claim submitted by the Respondent-Appellee, but that indeed a superior legal claim has been tendered. See. US v. Colon-Munoz, 192 F3d 210 (1st Cir. 1999), Where an equal or nearly equal theory of guilt and a theory of innocence is supported by the evidence, the Court of Appeals must reverse a conviction.

24. Rosa Louise McCauley Parks, the "Mother of the Modern-Day Civil Rights Movement" won only one (1) court case. That case was at the United States Supreme Court. Petitioner-Appellant is not seeking to be the father of any movement and means no

disrespect to Rosa Parks and is not comparing himself to her. Petitioner-Appellant, as an individual, is merely asking for a full and complete consideration of the pleadings and papers as submitted by the Petitioner-Appellant (before being adulterated) and then a fair and just decision on same, either in the Appellate Circuit or in the High Court.

25. The Respondent-Appellee is given leave to withdraw voluntarily its allegations, objections, and protest, and the request for sanctions. It would be in the better interest of justice to withdraw the allegations of frivolous and meaningless actions and any sanctions alleged against the Petitioner-Appellant. It would also remove the appearance of prosecutorial misconduct. See: Sherer v. Cullen, 481 F 3d 945 (There can be no sanction or penalty imposed upon one because of exercise of constitutional rights); Miranda v. Arizona, 384 US 436 (1966) (Where rights secured by the constitution are involved 'There can be no rule making or legislation which would abrogate them.), and Miller v US, 230 F 2d 286, 489 (The claim and exercise of a constitutional right cannot be converted into a crime.). Petitioner-Appellant is exercising a right to present his legal theory in court. An answer to Respondent-Appellee's allegation of frivolous and meaningless actions and the request for sanctions will be answered separately under separate cover

I hereby state that the foregoing facts stated above are true and correct to the best of my present knowledge and recollection. I state these facts under penalty of perjury under laws of united States of America.

Signed and executed under seal and dated this 10th day of September, 2009

s/ Patrick-Walsh: Faucher
Patrick-Walsh: Faucher, Pro Se
Appellant - Petitioner

Post Location, In Care of.
c/o 49 Mack road
Fitchburg
Massachusetts Commonwealth
Non-Domestic

United States Court of Appeals
For the First Circuit

No. 09-1686
Agency No. 27749-08

Patrick-Walsh. Faucher, Pro Se
Appellant - Petitioner

v.

Commissioner of Internal Revenue
Appellee - Respondent

Supplemental Brief

Thursday, October 8th, 2009, a.D

The Petitioner wishes to point out to the Court that he is not an individual trained, schooled, nor experienced in the law, but as an individual exercising his right under law for the action of the court. As such, the Petitioner asks the Court look to the substance of the pleadings rather than the form and asks the Court to take judicial notice pursuant to Section 32 of the Judiciary Act of 1789 (1 Stat 73) which specifies that "courts respectively shall proceed and give judgement according as the right of the cause and matter in law shall appear unto them, without regarding any imperfections, defects, or want of form " The Petitioner further asks the Court to take judicial notice pursuant

to Rule 201 of the Federal Rules of Evidence of the enunciation of principles stated in King v. Knoll (No. 04-04149-JAR), Whitney v. State of New Mexico (113 F.3d 1170), and Haines v Kerner (404 U S 519), wherein the courts directed that those who are unschooled in law making complaints/pleadings shall have the Court look to the substance of the complaint/pleadings rather than the form. Additionally the Petitioner asks the Court to take judicial notice of Faretta v. State of California (422 US 806, 45 LEd2d 562, 95 Sct. 2525 (1975)), an individual has a constitutional right to represent himself; Devine v. Indian River County School Board (121 F3d 576 (11th Cir.1997)), right to proceed pro se is fundamental statutory right that is afforded highest degree of protection, Rand v Rowland (154 F3d 952 (9th Cir.1998)), pro se litigants must be ensured meaningful access to the courts; Boguslavsky v. Kaplan (159 F3d 715 (2nd Cir. 1998)), pro se litigant is allowed some degree of flexibility in pleading his action; Frost v. Symington (197 F3d 348 (9th Cir 1999)), pro se litigant's pleadings must be construed liberally on motion for summary judgement, and Petitioner hereby makes the following asseverations, answers, complaints, pleadings, notices, and demands in the above referenced matter without waiver of any defenses.

1 Appellant-Petitioner (Faucher, an individual) prays that the Judges of the Appellant Court accept this Supplemental Brief for consideration in the decision making process This Supplemental Brief is hereby fully incorporated into the original Brief, dated

July 24, 2009, and made full a part thereof by reference.

2. Armen, Jr. must be considered intelligent, educated and trained in the law, and with many years of experience knew that the pronouncement of "judgment" by Armen, Jr had to be memorialized within the term of court Only the minute docket bearing a rubber stamp was made. As Armen, Jr. failed to memorialize his order by making and recording a wet-ink hand-signed order within the term of the court, no judgement was tendered. Armen, Jr. knew, or should have known, that the failure to formally memorialize the final order would render the "judgement" void on its face upon honest review and would make Armen, Jr. fully liable for injuries caused by him arising under color of law and under simulated legal process.

3. Faucher objects to, and contests, the mischaracterization via wrongful recharacterization of Faucher's documents and the resultant prejudice and damages created. Particularly, Faucher objects to, and contests, the mischaracterization via wrongful recharacterization of Faucher's "New Affirmative Matter, Tender of Issue, Denial, Subpoena, and Offer of Proof by way of a further Amendment to the Amended Petition of nineteen pages dated January 26, 2009." See Exhibit X. This document was recharacterized without prior notice to Faucher or opportunity to cure Faucher had a right to advance his theory of law without impediment of and censure imposed by the tax court and this document (Exhibit X)

went to support Faucher's theory of law and was an integral part of a Petition - NOT a motion to vacate. On its face the document can not be construed to be a motion to vacate as it clearly is a supplement to a petition previously submitted, a petition destined for a trial that never happened.

4. Exhibit BB, "Petitioner's First MOTION to Vacate and Reconsider," April 16, 2009, denied. This document is in reality the FIRST Motion to Vacate and Reconsider, but was denied based upon prior court errors when the tax court erronously mislabeled the document and failed to give prior notice and warnings to Faucher.

5. Exhibit FF, court denial of "Petitioner's First MOTION to Vacate and Reconsider" quoting Armen,'s Jr. Writings "(The title of petitioner'ss document is incorrect, petitioner having previously filed a motion to vacate on February 23. 2009, which, as previously stated, was denied.)" No notice of intent to recharacterize the document was tendered to Faucher, no opportunity to ammend was allowed, no prior notice and warning of future conflicts, and the wrongful recharacterization of the document prejudiced the case causing damages. The resulting order of the court, although void for other reasons, is void and vacant on its face. See: Appendix, CASTRO v. UNITED STATES.

6. Exhibit CC, Petitioner's First (paid with application) PETITION to Vacate and Reconsider April 24, 2009, denied. This is a damage caused by the inappropriate actions of the tax court. See. CASTRO v.

UNITED STATES, 540 U.S. 375 (2003), 290 F.3d 1270. A federal court cannot recharacterize a pro se litigant's motion as a first § 2255 motion unless it first informs the litigant of its intent to recharacterize, warns the litigant that this recharacterization means that any subsequent § 2255 motion will be subject to the restrictions on "second or successive" motions, and provides the litigant an opportunity to withdraw the motion or to amend it so that it contains all the § 2255 claims he believes he has. If these warnings are not given, the motion cannot be considered to have become a § 2255 motion for purposes of applying to later motions the law's "second or successive" restrictions. Nine Circuits have placed such limits on recharacterization, and no one here contests the lawfulness of this judicially created requirement. See: Appendix, CASTRO v. UNITED STATES.

7 These cases illustrate the problems raised by the wrongful actions of Armen, Jr.:

a.) "Void judgment is one where court lacked personal or subject matter jurisdiction or entry of order violated due process," U.S.C.A. Const. Amend. 5 – Triad Energy Corp. v. McNell, 110 F.R.D. 382 (S.D.N.Y. 1986) and "Judgment is a void judgment if court that rendered judgment lacked jurisdiction of the subject matter, or of the parties, or acted in a manner inconsistent with due process," Fed. Rules Civ. Proc., Rule 60(b)(4), 28 U.S.C.A., U.S.C.A. Const. Amend. 5 – Klugh v. U.S., 620 F.Supp. 892 (D.S.C. 1985)

b.) The Court in Yates v. Village of Hoffman Estates, Illinois, 209 F.Supp. 757 (N.D. Ill.

1962) held that "not every action by a judge is in exercise of his judicial function .. it is not a judicial function for a judge to commit an intentional tort even though the tort occurs in the courthouse." When a judge acts as a trespasser of the law, when a judge does not follow the law, the judge loses subject-matter jurisdiction and the judge's orders are void, of no legal force or effect

c.) In Basso v. UPI, 495 F. 2d 906; Brook v. Yawkey, 200 F. 2d 633, Elliot v. Piersol, 1 Pet. 328, 340, 26 U S. 328, 340: Under Federal Law, which is applicable to all states, the U S. Supreme Court stated that "if a court is without authority, its judgements and orders are regarded as nullities. They are not voidable, but simply void, and form no bar to a recovery sought, even prior to a reversal in opposition to therm. They constitute no justification and all persons concerned in executing such judgements or sentences are considered, in law, as trespassers."

d.) Where there is an absence of jurisdiction, all administrative and judicial proceedings are a nullity and confer no right, offer no protection, and afford no justification, and may be rejected upon direct collateral attack: Thompson v. Tolmie, 2 Pet. 157, 7 L.Ed. 382; Griffith v. Frazier, 8 Cr. 9, 3L. Ed. 471

8 The question of liability arises and enures to Armen, Jr. and is controlled by these cases: LIABILITY· Judicial Notice must be taken of:

a) Constitutionally and in fact of law and judicial rulings, state-federal "magistrates-judges" or any government actors, state or federal, may now be held liable, if they violate any Citizen's Constitutional rights, privileges, or immunities, or guarantees; including statutory civil rights. Forrester v. White, 484 U.S. at 227-229, 108 S. Ct. at 544-545 (1987).

b) Acts in excess of judicial authority constitutes misconduct, particularly where a judge deliberately disregards the requirements of fairness and due process. Gonzalez v Commission on Judicial Performance, 33 Cal.3d 359 (1983).

c) Any immunities, whether Absolute or Limited, are not protective in their acts of Bad Faith, See Am Jur 2nd, Volume 17 (A) Clause #298: "No Immunities Will Protect a Person Who Acts in Bad Faith "

8.

In this delineated section, please find excerpts from original Petition dated July 24, 2009, blue cover, for quick reference concerning:

@ 4 Jurisdictional Statement, page 6, scroll to: page 7-8, paragraph e),

e) Appellant-Petitioner avers *** said order being in error, fatally flawed, and is null and void And the Docket and official record of the

case is tainted by deliberate manipulation by the Tax Court *** The malfeasance of the Tax Court in arbitrarily changing the Titles/Captions of Appellant-Petitioner's documents, summarily denying same, and dismissing same without the requisite meaningful and relevant explanation has also resulted in a null and void decision(s) - indeed, void judgements (see Exhibit F, Void Judgements)

@ 5. STATEMENT of the ISSUES, page 9, scroll to: page 10-10, paragraph e.)

e.) The Tax Court changed titles of documents as submitted by the Appellant-Petitioner thus changing the factual and legal effect of said altered documents, and then denying the same without any meaningful and relevant explanations based upon fact of law The Tax Court committed serious fatal error(s) that may have criminal liabilities enured to the Court's errors resulting in a void judgement.

@ 5. STATEMENT of the ISSUES, page 9, scroll to: page 11-11, paragraph f.)

f.) Furthermore, the Tax Court denied subsequent documents submitted by the Appellant Petitioner that bore correct and relevant titles as authored by the Appellant-Petitioner that now conflict with the bogus titles previously manufactured by the Tax Court. (See Verified Averment of Facts and Bill of Exceptions for particulars) The Tax Court

materially altered the record resulting in a void judgement and must be sanctioned.

@ 6 NATURE and COURSE of the CASE, page 12, scroll to.
page 13, paragraph a-2)

a-2) *** Please note that Exhibit X was the supplement to Exhibit V that was mis-named and mis-labeled by the Tax Court materially changing the nature, effect, meaning, and intent of Appellant-Petitioner's papers resulting in a void judgement

@ 6. NATURE and COURSE of the CASE, page 12, scroll to:
page 14, paragraph d.)

d.) The Tax Court failed to correct the errors made by the Appellee-Respondent and did further compound the void judgement by making it more void - if that's possible - through the Court's additional "errors."

@ 7 CONCLUSION and RELIEF SOUGHT, page 15, scroll to:
page 15, paragraph a)

a) Intractable errors *** The Tax Court fared not much better by failing to act accordingly in the matter and did willfully alter the record and arrive erroneously at a void decision and a void judgement.

@ 7. CONCLUSION and RELIEF SOUGHT, page 15, scroll to:

page 16, paragraph c.)

> c.) Abuse of Discretion Petitioner asks for a just but critical review of Tax Court's tainted decision to grant an order or determination as an abuse of discretion United States v. Kaun, 827 F 2d, 1148 The Tax Court by definition abuses its discretion when it makes an error of law " Koon v. United States, 518 U.S. 81, 100 (1996)

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9 No credible witness for the Appellee - Respondent having first hand knowledge of this case is on record. No witnesses, evidence, and testimony has been put on the record by the Appellee - Respondent. Faucher, with credible first hand knowledge has submitted signed documents, a theory of law that supercedes the allegations of the Appellee - Respondent, and Offers of Proof that went unchallenged.

10. Faucher owes something - and is compelled to pay, and does pay: a first tithe, a second tithe, a third tithe, the seven holy day obligations, and other lesser offerings as the obligation arises. There must be no question - Faucher does not benefit financially from the transactions. The paying of tithes is God's commandment and I strive to follow all of His Laws, including (expansive context, without limitation) His Law on paying tithes.

11. Whereas the Appellee - Respondent failed in his contest to put any credible witness, evidence, or

testimony on the record, and
Whereas Faucher, with first hand knowledge, has demonstrated a correct Theory of Law offered as a Religious Objector under the Seeger, the Laws of God, and the law of man; and
Whereas the tax court has denied due process of law,, has proceeded under color of law and simulated legal process, has altered the record, and lost subject matter jurisdiction;

Therefore, Faucher moves the Court to find in favor of Faucher and against the Appellee - Respondent and issue an Order of the Court as described and listed below:

Remedy: Faucher demands of the Court a finding, ruling, and order of the Court recognizing:

a.) The actions of the tax court are void and without effect in fact or law; and

b.) The Appellant - Petitioner, Faucher, has meet his legal burden of proof through the advancement of his legal theory, and

c.) An execution of this order dismissing the Appellee - Respondent claim void for vagueness, void as obtained under color of law and simulated legal process, and failure to state a claim upon which relief can be granted.

d.) Issue the Order of the Court with prejudice and an Order of Execution of Order of the Court.

Signed and executed this Thursday day October 8th, 2009, a D

s/ Patrick-Walsh: Faucher
Patrick-Walsh: Faucher, Pro Se
Appellant - Petitioner

Post Location, In Care of:
c/o 49 Mack road
Fitchburg
Massachusetts Commonwealth
Non-Domestic

United States Court of Appeals
For the First Circuit

No. 09-1686

Patrick-Walsh: Faucher, Pro Se
Petitioner - Appellant

v.

Douglas Shulman,
Commissioner of Internal Revenue
Respondent - Appellee

APPELLANT'S OBJECTION TO
and
OPPOSITION AGAINST
SANCTIONS
November 25, 2009

The Petitioner wishes to point out to the Court that he is NOT an individual trained, schooled, or experienced in the law, but as an individual exercising his right under law for the action of the court. As such, the Petitioner asks the Court look to the substance of the pleadings rather than the form and asks the Court to take judicial notice pursuant to Section 32 of the Judiciary Act of 1789 (1 Stat. 73) which specifies that "courts respectively shall proceed and give judgement according as the right of the cause and matter in law shall appear unto them, without regarding any imperfections, defects, or want of form." The Petitioner further asks the Court to take judicial notice pursuant

to Rule 201 of the Federal Rules of Evidence of the enunciation of principles stated in King v. Knoll (No. 04-04149-JAR), Whitney v. State of New Mexico (113 F 3d 1170), and Haines v. Kerner (404 U.S 519), wherein the courts directed that those who are unschooled in law making complaints/pleadings shall have the Court look to the substance of the complaint/pleadings rather than the form. Additionally the Petitioner asks the Court to take judicial notice of Faretta v. State of California (422 US 806, 45 LEd2d 562, 95 Sct. 2525 (1975)), an individual has a constitutional right to represent himself; Devine v. Indian River County School Board (121 F3d 576 (11th Cir.1997)), right to proceed pro se is fundamental statutory right that is afforded highest degree of protection, Rand v Rowland (154 F3d 952 (9th Cir.1998)), pro se litigants must be ensured meaningful access to the courts; Boguslavsky v. Kaplan (159 F3d 715 (2nd Cir. 1998)), pro se litigant is allowed some degree of flexibility in pleading his action; Frost v. Symington (197 F3d 348 (9th Cir. 1999)), pro se litigant's pleadings must be construed liberally on motion for summary judgement, and Petitioner hereby makes the following asseverations, answers, complaints, pleadings, notices, and demands in the above referenced matter without waiver of any defenses.

In a previous written communication to the Court, dated September 10, 2009, on page 18 of 18, Appellant (Faucher) stated an intention to address Ketchum's request for sanctions: "An answer to Respondent-Appellee's allegation of frivolous and

meaningless actions and the request for sanctions will be answered separately under separate cover." This is the answer under separate cover. This answer, Appellant's Objection to and Opposition Against Sanctions is made in response to a motion offered by Sara Ann Ketchum dated August 27, 2009, is now submitted with the prayer that the Court make this answer a part of the record. Stutson v. US, 516 US 193, 133 LEd2d 571, 116 Sct. 600 (1996) and Pioneer Inv. Serv. Co. V. Brunswick, 507 US 380, 123 LEd2d 74, 113 Sct. 1489 (1993). The United States Supreme Court reinstated Stutson's appeal after the appellate court had dismissed same because it had been filed one day late. "Excusable neglect" was the main issue, and, Sanders v. US, 113 F3d 184 (11th Cir. 1997). In criminal cases involving pro se appellants, Court of Appeal treats late notice of appeal as motion for extension of time due to excusable neglect, and will remand case to district court. The application of equal protection and due process would seem to allow the late submission of this answer for consideration due to a delay incident to an ongoing disease malady.

1. In a recent document, Sara Ann Ketchum offered a motion for sanctions in this case. Appellant, Faucher, objects to and opposes Ketchum's motion for sanctions. Ketchum's document is bogus for her quotes out of context accompanied by selective enforcement of laws to the detriment of justice. Selective quotations and citations are a form of censorship which is lack of full disclosure and therefore a fraud upon the court. Faucher suggests that Ketchum is artfully seeking to influence the court under color of law and simulated

legal process by altering the record.

2. Although having the appearance of being well written, the document must fail as Ketchum continues to rely on the minor premise with accompanying assumed and presumed underlying legal obligation which can no longer be the issue here. The minor premise and any legal duty attached thereto was admitted to and denied and the major premise of conflicting law questions was raised . The avenue of attack, by way of the minor premise, is forever closed to Ketchum, et al., as that train left the station a long time ago. Faucher continues to move forward on religious and legal basis citing and relying on God's Law, man's law, rights protected under the Constitution for the united States of America, and United States Supreme Court decisions controlling in this case. See: US v. Seeger, 380 US 163, (Religious free exercise defense) The major premise only is up for discussion here in this case.

3 Faucher, on and for the record, dissents with any assumption, presumption, conclusion, and finding by anyone that Appellant is a "tax protester." Ketchum has created a controversy by asserting that Faucher is a "tax protester." Faucher has never stated nor inferred such a ridiculous idea. See Appellant's Exhibit K, p. 3, "The Petitioner is not a tax protestor." Faucher pays his First Tithe (at 10%); his Second Tithe (at 10%); his Third Tithe (at 10%); the seven Holy Days obligations ($350.00 annually); and other offerings as they become due throughout the year. These sums of money are the property of God and do not benefit Faucher in any way. Faucher is prohibited from applying said Tithes and Offerings to anything but

that which is specified by God Almighty Himself There is no personal remuneration benefit derived from these Tithes. Faucher does not benefit personally and is not enriched by said Tithes. Faucher must not be vexed for the application of his true and sincerely held religious beliefs and convictions - his duty to God.

4 Ketchum readily cites and quotes from Faucher's writings Examples are: "*** is not a citizen or resident ***" or "*** not required to file and pay taxes ***" and "*** no organized religious affiliations;" See p.3 at top. Yet lawyer Ketchum refuses to mention exculpatory facts apparently in an attempt to prejudice the casual reader via the corrupted and distorted writings presented by Ketchum. A citizen or resident are taxpayers and are bound to pay a tax; [Faucher is] "not required to file and pay taxes" except in the Kingdom of Israel; [Faucher has] "no organized religious affiliations" as such membership would bind him to a charter, make him a surety underwriter to the organization, and remove any and all rights accorded to an individual exercising his rights. Ketchum continues to make more contrived statements on page 4, 2nd paragraph, "*** rescinded all contracts with the Social Security Administration and relinquished his social security number ***." Faucher made no such statement See Exhibit J-1, J-2, and J-3 for the entire text of the recission. The title page states: "*** Revocation of Signature, Revocation of Power of Attorney, Release of Appointment, Rescission of Contract, and Waiver of Benefits" See Exhibit J-1, page 2 of 79. Also: "I hereby revoke my signature, revoke all power of attorney, invoke release from appointment, cancel the contract by recission based

upon fraud with damages, and waive all benefits." See Exhibit J-1, page 10 of 79. See: LETTERS: In a letter from Department of Health & Human Services, by Social Security Administration, dated January 10, 1986, it is stated in part: "*** a person with no social security number would have no taxable income *** " The letter was signed by Penny Payton, Claims Representative. See Exhibit N, p 1, paragraph 4

5 Its time now to read Exhibit J-3 wherein I predicted the persecution of a religious believer with the police powers of the state. Ketchum has wandered perilously close to the bright line that constitutes religious hate crimes

6. Ketchem continues her abuse at page 5, first paragraph at "*** [n]o law requires a flesh and blood, natural born man, to file and pay taxes ***." Please note: "Governments are corporations Inasmuch as every government is an artificial person, an abstraction, and a creature of the mind only, a government can interface only with artificial persons Penhallow v Doane's Administrators (3 U.S. 54; 1 L.Ed. 57; 3 Dall. 54) 1795 " It is important to remind the court that Faucher is here as a flesh and blood individual, not a fiction See Exhibit K, page 3 of 4. Ketchum's selective methods of writing have the effect of materially adverse changes effected upon the record which judges must rely on for truthful information. Faucher objects and protests, and takes exception to, and notices the court to take judicial notice of, Ketchum's continued abuse of discretion by referring to Faucher as a "taxpayer." Ketchum's rants are frivolous and baseless arguments. Faucher's pleadings contain good law and factual bits in support of his position.

Hamm v. Groose, 15 F3d 110 (8th Cir 1994). Cooper v. Pate, 378 US 546, 12 LEd2d 1030, 84 Sct 1733 (1964), court must accept allegations in pleadings as true

7 Ketchum's selective quotations out of context constitute an attempt to influence the court under color of law and under simulated legal process Brady v. Maryland, 373 US 83, 10 LEd2d 215, 83 Sct 1194 (1963). Suppression of favorable evidence violates due process. Ketchum's bad behavior has impeached herself and perjured her oath of office and bond, or the oath and bond of a superior under whom she operates. The court must act in the case to correct Ketchum and break her from further bad behavior It is likely that Ketchum has violated one or more of the following laws:

> "18 USC §1509, Impeding due exercise of rights by attempting to prevent, obstruct, impede, or interfere with same;
> 18 USC §872, Extortion by obtaining property, funds, or patronage under pretense of office,
> 18 USC §1623, Making a false declaration before a United States court;
> 18 USC §1962, Racketeering by conducting an ongoing enterprise of robbery, bribery, extortion, or threats of same;
> 18 USC §1506, Stealing, altering, falsifying, removing, or avoiding a court record with consequential impact on a judgement,
> 18 USC §1513, Retaliation against a witness,
> 18 USC §1116, "Foreign Government" means the government of a foreign country, irrespective of recognition by the United States;
> 18 USC §112, Assaulting a foreign official by

striking, coercing, threatening, intimidating, or offering violence to a foreign official or official guest;
18 USC §1621, Perjury against his/her oath of office by subscribing to a material matter he/she knows to be false."

8. As an educated, trained, and experienced Department of Justice lawyer, Ketchum knew, or should have known, that her unbridled writings crossed the line and effectively misdirected the court in this instant and is liable and due for corrective punishment. Telher v Fields, 280 F3d 69 (2nd Cir 2001). Qualified immunity does not act as a shield for individuals who knowingly violate the law Any immunities, whether Absolute or Limited, are not protective in their acts of Bad Faith, See Am Jur 2nd, Volume 17 (A) Clause #298 "No Immunities Will Protect a Person Who Acts in Bad Faith."

SANCTIONS MAY NOT BE IMPOSED

9. As Faucher moves under the protection of the Seeger Doctrine and the Religious Free Exercise Clause of the Constitution for the united States of America, First Amendment, the Bill of Rights, there can be no sanctions applied in this case: Miller v. US, 230 F. 2d 286, 489. The claim and exercise of a constitutional right cannot be converted into a crime, and Sherer v Cullen, 481 F 3d 945 There can be no sanction or penalty imposed upon one because of exercise of constitutional rights [i.e , exercising rights protected by the Constitution]. Ketchum has full and

strict liability for her actions in this case: King v Beavers, 148 F3d 1031 (8th Cir. 1998). Qualified immunity protects all but the plainly incompetent and those who willingly violate the law

10 For the purpose of clarity, in the next three (3) citations, the word prosecution shall be synonymous with Department of Justice lawyer Ketchum. Although Ketchum is not prosecuting this case, as a member of the [Prosecutor's] office at the Department of Justice, she is bound by applicable court decisions.

> "• Van Woudenberg Ex Rel. Foor v Gibson, 211 F3d 560 (10th Cir. 2000) The prosecution may not deliberately deceive the court or jury by presenting false testimony.
>
> • US v Doe, 860 F2d 488 (1st Cir. 1988). "Prosecutor does not represent an entity whose interest include winning at all costs, prosecutor's client is society, which seeks justice not victory."
>
> • Blackledge v Perry, 417 US 21, 40 LEd2d 628, 94 SCT. 2098 (1974) Vindictiveness on the part of the prosecutor.
>
> • Mesareosh v US, 352 US 1, 1 LEd2d 1, 77 Sct. (1956). Truthfulness of testimony . "The dignity of the United States Government will not permit the conviction of any person on tainted testimony."
>
> • United States v Chadwick, 433 U.S 1 at 16 (1976) "It is deeply distressing that the Department of Justice, whose mission is to protect the constitutional liberties of the people of the United States, should even appear to be seeking to subvert them by extreme and dubious

argument."

11 Other relevant cases relied upon by Faucher include, but not limited to, expansive context, these CASES:

"Abuse of Discretion Petitioner prays for a just review of Tax Court's decision to grant an order or determination for an abuse of discretion. Kaun, 827 F.2d at 1148. The Tax Court by definition abuses its discretion when it makes an error of law." Koon v. United States, 518 U.S. 81, 100 (1996) See:CASTRO v UNITED STATES, below. The Tax Court altered the record without prior notice and notice and opportunity to correct papers in violation of CASTRO v. UNITED STATES, see below."

> "Court can not change pleadings without notice and opportunity to cure document: CASTRO v UNITED STATES (02-6683) 540 U.S. 375 (2003) 290 F 3d 1270, vacated and remanded. The Appellate Court was made aware of this error as well as other errors as outlined in the Bill of Exceptions."

"Picking v Pennsylvania Railway, 151 F. 2d. 240, Third Circuit Court of Alleals: The plaintiff's civil rights pleading was 150 pages and described by a federal judge as "inept " Nevertheless, it was held "Where a plaintiff pleads pro se in a suit for protection of civil rights, the Court should endeavor to construe Plaintiffs Pleadings without regard to technicalities." Faucher's superior theory of law trumps laws cited by

the respondent and the conflicting laws and the superior theory of law is memorialized in Faucher's papers beginning at Exhibit A and continuing up to and until third daste."

> "Barnette v West Virginia State Board of Education, 47 F. Supp. 251 (S.D W.Va 1942). Religious freedom within the Constitution (First Amendment) embraces not only the right to worship God according to the dictates of one's conscience, but also the right to do or forbear to do, any act, for conscience sake, the doing or forbearing of which is not inimical to the peace, good order, and morals of society Faucher has meet the burden of compliance with Seeger See Exhibit J-1, J-2, J-3, O-1, O-2, P, and R-1 to R-8."

> "Boag v MacDougall, 454 US 364, 70 LED2d 551, 102 Sct. 700 (1982) and
> Haines v Kerner, 404 US 519, 30 LEd2d 652, 92 SCT. 594 (1972). Pro se litigants pleadings are to be construed liberally and held to less stringent standard than formal pleadings drafted by lawyers; if court can reasonably read pleadings to state valid claim on which litigant could prevail, it should do so despite failure to cite proper legal authority, confusion of legal theories, poor syntax and sentence construction, or litigant's unfamiliarity with pleading requirements."

> "McBride v Deer, 240 F3d 1287 (10th Cir 2001).

Court was to liberally construe pleadings of Pro se petitioner."

"Gordon v Idaho, 778 F2d 1397, (Oath issue)"

"US v. HSU, 155 F3d 189 (3rd Cir 1998). "Legal impossibility" is said to occur where the intended acts, even if completed, would not amount to a crime Has Sara Ann Ketchum filed and paid her 2006 Argentinian tax return and taxes? No, you say? Is she guilty of not filing and paying her 2006 Argentinian taxes? Yes, you say, but so what? She is not a citizen or a resident in Argintinia and has no duty to file and pay. Faucher is not a citizen or resident in the United States but a Denizen with a duty to pay Tithes to the Kingdom of Israel, and so does Faucher has no duty to file and pay in Argentina or the United States any more than Ketchum has a duty to file and pay in Argentina."

"US v. Huggins, 191 F3d 532 (4th Cir. 1999). Defendant has a right to a meaningful appeal based on a complete transcript. Tax court changed Faucher's pleadings without first noticing him of the change and giving opportunity to correct his pleadings and documents. The transcript is altered, corrupted, and defective denying to Faucher meaningful access to the courts."

"US v Russell, 411 US 423 (431-432), 36 LEd2d

366, 93 Sct. 1637 (1973). We may someday be presented with a situation in which the conduct of law enforcement agents is so outrageous that due process principles would absolutely bar the government from invoking judicial process to obtain a conviction ..."

"US v Brierton, 165 F3d 1133 (7th Cir. 1999). The vagueness doctrine holds that a person cannot be held liable for conduct he could not reasonably have been expected to know was a violation of law."

"US v. Granados, 952 F2d 767 (8th Cir 1992). 1) It is incorrect application of sentencing guidelines to impose a fine that the defendant has little chance of paying. 2) Determination that defendant has sufficient assets to pay fine must be based on more than a statement to that effect in the pre-sentence report."

"Rand v Rowland, 154 F3d 952 (9th Cir.1998). Pro se litigants must be ensured meaningful access to the courts."

"US v. Valadez-Gallegos, 162 F3d 1256 (10th Cir. 1998) Court of appeals may not uphold a conviction obtained by piling inference upon inference Ketchum repeatedly offers mis-quotes, i.e., out of context lacking the modifying legal theory, in an attempt to fatten her writings giving the mis-appearance that she has discovered some terrible crime that threatens

society. Ketchum's anti-religious position is deplorable."

"Tyler Estate (1926) 140 Wn. 679; 250 P. 456; 51 ALR 1088. "Absurdities are not tolerated by law." Faucher's legal position is in direct opposition to respondent's position and needs to be resolved."

Religious concerns.
"• US v. Colon-Munoz, 192 F3d 210 (1st Cir 1999). Where an equal or nearly equal theory of guilt and a theory of innocence is supported by the evidence, the Court of Appeals must reverse a conviction."

"• United States v. Ballard, 322 U.S 78, 8 (1944). Men may believe what they cannot prove. They may not be put to the proof of their religious doctrines or beliefs. Religious experiences which are as real as life to some may be incomprehensible to others."

"Miranda v. Arizona, 384 US 436 (1966). Where rights secured by the constitution are involved. There can be no rule making or legislation which would abrogate them."

12. Sara Ann Ketchum's position, as outlined by her writings raise the question of anti-religious persecution bordering on hate crimes. Although her writings are a mere shadow of the ridicule exhibited by Judge Armend, Junior, none the-less, there is a detectable

tone of ridicule offered by her in this case. Only the damnable sneer is missing from her tone of presentation. I suspect that Ketchum is suspicious of and threatened by an unaffiliated religious objector as opposed to a religious person who is a card carrying member of a 501C3 church that can be controlled by its creator, the government. I suspect that Ketchum has spent her entire carrier arguing on an entered plea of not guilty with the unmentioned underlying legal liability assumed, otherwise known as the minor premise. I believe that Ketchum is befuddled that the minor premise has removed from her grasp and is now leery of proceeding against the major premise prominent in this case. Faucher is not yet fully convinced that Ketchum is an anti-Semite but she must endeavor to faithfully discharge her duty of office impartially and that requires that she address the major premise and let go of the so-called minor premise life-raft. She must discharge her duty to enforce all laws especially Pub L 97-280 as well as 96 Stat 1211, along with 8 USC §1481, and recognize the Decalogue as the highest law in the nation under the Seeger Doctrine. Ketchum, et al., must recognize and never forget that in this instant case the much maligned major premise of law that God, Congress and the courts agree upon and dictate that the Decalogue, Scriptural Law, is the Supreme Law of the land and supercedes man's law.

13. Ketchum has pursued a course of action to enrich herself contrary to good behavior. She is not a mere lawyer, but a sanctified attorney who joined a government agency under oath and bond, or who

operates under the delegated authority of a superior who is under oath and bond. Ketchum acted beyond her authority and is personally liable for her actions and damages caused by her actions. The arguments articulated and offered by Ketchum are off-point, frivolous, without grounds, baseless, misleading, and mere bottom sediment. Sanctions against Ketchum are warranted in this instance to correct her bad behavior and serve as an example to other DoJ lawyers. These sanctions are necessary as a warning to all DOJ lawyers to see and fear Sara Ann Ketchum is gainfully employed and awaits future rewards; Faucher is in it for eternal salvation It must be recognized that Ketchum is employed by the DOJ and as such must perform, sort of an "up or out" policy or the like. She must produce results and accrue notches in her "hand grip" to be retained by and advance within the DOJ. And she must continue to produce until retirement or such time as to make her future lateral move to private enterprise and its commensurate financial rewards relying in part upon the former connections to and performance within the DOJ

14. Faucher has done nothing wrong but follow the Laws of God and the laws of the United States God, Congress, and the United States Supreme Court are all in agreement that we must follow and obey the Laws of God. All submissions to the tax court by the respondent, Commissioner of Internal Revenue, were hearsay and petitioner was denied an opportunity to cross examine witness, evidence, and testimony Therefore the final determination of the tax court is defective and void on its face If the 90 day letter is the

ticket to the tax court (as artfully stated by a judge), then the proposed sanctions including prison must be the ticket to the United States Supreme Court for the petitioner. There are several things needed to access the Highest Court and something that shocks the conscience is one of them To be fined exorbitant sums and imprisoned for exercising a right, and having that right corrupted by the DOJ into a "crime" under color of law and simulated legal process certainly would shock the conscience of any reasonable man

> "• US v Granados, 962 F2d 767 (8th Cir 1992) ? 1) It is incorrect application of sentencing guidelines to impose a fine that the defendant has little chance of paying No sanctions should have been allowed by the Appellate Court"
> "• US v. Colon-Munoz, 192 F3d 210 (1st Cir 1999). Where an equal or nearly equal theory of guilt and a theory of innocence is supported by the evidence, the Court of Appeals must reverse a conviction. There is more than enough witnesses, evidence, and testimony in Faucher's writings to trigger this provision The Tax Court and the Appellate Court must reverse."
> "• The Federal Tax Lien Act of 1966 was enacted to align Internal Revenue Code administrative and judicial procedures with UCC requirements -- see legislative history, Senate Report No. 1708, Oct 13, 1966. Claims can be perfected by the IRS simply by administrative procedure under the UCC. No claim in this case was perfected by the IRS under the administrative procedure."

I hereby state that the foregoing facts stated above are true and correct to the best of my present knowledge and recollection. I state these facts under penalty of perjury under laws of united States of America.

Signed and executed under seal and dated this 25th day of November, 2009

s/ Patrick-Walsh: Faucher
Patrick-Walsh: Faucher, Pro Se
Appellant - Petitioner
Post Location, In Care of:
c/o 49 Mack road
Fitchburg
Massachusetts Commonwealth
Non-Domestic

United States Court of Appeals
For the First Circuit

No. 09-1686

Patrick-Walsh Faucher, Pro Se
Petitioner - Appellant

v.

Douglas Shulman,
Commissioner of Internal Revenue
Respondent - Appellee

URGENT

MOTION
to
STAY EXECUTION
of
SANCTIONS
December 2, 2009

The Petitioner wishes to point out to the Court that he is NOT an individual trained, schooled, or experienced in the law, but as an individual exercising his right under law for the action of the court. As such, the Petitioner asks the Court look to the substance of the pleadings rather than the form and asks the Court to take judicial notice pursuant to Section 32 of the Judiciary Act of 1789 (1 Stat. 73) which specifies that "courts respectively shall proceed and give judgement according as the right of the cause and matter in law

shall appear unto them, without regarding any imperfections, defects, or want of form " The Petitioner further asks the Court to take judicial notice pursuant to Rule 201 of the Federal Rules of Evidence of the enunciation of principles stated in King v. Knoll (No 04-04149-JAR), Whitney v. State of New Mexico (113 F.3d 1170), and Haines v. Kerner (404 U.S. 519), wherein the courts directed that those who are unschooled in law making complaints/pleadings shall have the Court look to the substance of the complaint/pleadings rather than the form Additionally the Petitioner asks the Court to take judicial notice of Faretta v. State of California (422 US 806, 45 LEd2d 562, 95 Sct. 2525 (1975)), an individual has a constitutional right to represent himself; Devine v Indian River County School Board (121 F3d 576 (11th Cir.1997)), right to proceed pro se is fundamental statutory right that is afforded highest degree of protection; Rand v. Rowland (154 F3d 952 (9th Cir.1998)), pro se litigants must be ensured meaningful access to the courts, Boguslavsky v Kaplan (159 F3d 715 (2nd Cir. 1998)), pro se litigant is allowed some degree of flexibility in pleading his action; Frost v. Symington (197 F3d 348 (9th Cir. 1999)), pro se litigant's pleadings must be construed liberally on motion for summary judgement, and Petitioner hereby makes the following asseverations, answers, complaints, pleadings, notices, and demands in the above referenced matter without waiver of any defenses.

MOTION to STAY EXECUTION of SANCTIONS

Patrick-Walsh: Faucher, Pro Se, Petitioner - Appellant, Faucher, moves the Court to Stay Execution of Sanctions without bond until all appeals are exhausted.

1 It is the intention of Faucher to move the Court panel to vacate and reconsider their recent decision. Faucher dissents with the judgement and will ask the three judges to reconsider the case.

2. It is the intention of Faucher to petition the Court En Banc to vacate the recent decision and judgement of the panel and Rehear the case En Banc

3 It is the stated intention of Faucher to appeal this case to the Unted States Supreme Court.

4 The Court is directed to Faucher's reply to "Appellant's Objection to and Opposition Against Sanctions" dated November 25, 2009, sent to the Court via Unted States Postal Service, Priority Mail number 420 02210 9109 8052 1368 3157 0701 46. In this document it is reasonably outlined why sanctions should not be put upon Faucher and certainly the outline rises to the occasion to stay the sanctions until the appeal process is fully completed

5. Therefore, Faucher moves the Court to Stay Execution of Sanctions without bond until all appeals are exhausted.

6 Whereas the order of the Court was on November 16, 2009, and the sanction is due thirty (30)

days later, the Court is requested to treat this motion as urgent and respond accordingly. The due date of the sanctions is tolled until the Court acts in this matter as well as the other issues presented to the Court today.

I hereby state that the foregoing facts stated above are true and correct to the best of my present knowledge and recollection. I state these facts under penalty of perjury under laws of united States of America.

Signed and executed under seal and dated this 2nd day of December, 2009

s/ Patrick-Walsh Faucher
Patrick-Walsh: Faucher, Pro Se
Appellant - Petitioner

Post Location, In Care of
c/o 49 Mack road
Fitchburg
Massachusetts Commonwealth
Non-Domestic

United States Court of Appeals
For the First Circuit

No. 09-1686

Patrick-Walsh: Faucher, Pro Se
Petitioner - Appellant

v.

Douglas Shulman,
Commissioner of Internal Revenue
Respondent - Appellee

APPELLANT'S MOTION
to the
United States Court of Appeals For the First Circuit
to
VACATE and REHEAR
this
CASE
by
THE PANEL
December 2, 2009

The Petitioner wishes to point out to the Court that he is NOT an individual trained, schooled, or experienced in the law, but as an individual exercising his right under law for the action of the Court. As such, the Petitioner asks the Court look to the substance of the pleadings rather than the form and asks the Court to take judicial notice pursuant to Section 32 of the Judiciary Act of 1789 (1 Stat 73) which specifies that

"courts respectively shall proceed and give judgement according as the right of the cause and matter in law shall appear unto them, without regarding any imperfections, defects, or want of form." The Petitioner further asks the Court to take judicial notice pursuant to Rule 201 of the Federal Rules of Evidence of the enunciation of principles stated in King v. Knoll (No. 04-04149-JAR), Whitney v State of New Mexico (113 F.3d 1170), and Haines v. Kerner (404 U.S. 519), wherein the courts directed that those who are unschooled in law making complaints/pleadings shall have the Court look to the substance of the complaint/pleadings rather than the form. Additionally the Petitioner asks the Court to take judicial notice of: Faretta v State of California (422 US 806, 45 LEd2d 562, 95 Sct. 2525 (1975)), an individual has a constitutional right to represent himself; Devine v. Indian River County School Board (121 F3d 576 (11th Cir.1997)), right to proceed pro se is fundamental statutory right that is afforded highest degree of protection; Rand v Rowland (154 F3d 952 (9th Cir.1998)), pro se litigants must be ensured meaningful access to the courts; Boguslavsky v. Kaplan (159 F3d 715 (2nd Cir. 1998)), pro se litigant is allowed some degree of flexibility in pleading his action; Frost v. Symington (197 F3d 348 (9th Cir. 1999)), pro se litigant's pleadings must be construed liberally on motion for summary judgement, and Petitioner hereby makes the following asseverations, answers, complaints, pleadings, notices, and demands in the above referenced matter without waiver of any defenses.

Appellant's Motion
To the United States Court of Appeals for the First Circuit
To Vacate and Rehear this Case by the Panel:
Torruella, Lipez, and Howard
Judgement Entered November 16, 2009
No - 09-1686

Patrick-Walsh Faucher, Pro Se, Petitioner - Appellant, Faucher, dissents with the decision of the Panel and moves the Court Panel of three judges to vacate their decision and rehear the case.

1. Faucher offers the opinion that the decision and order of the Court Panel is void for vagueness and void for failure to consider the whole of Faucher's pleadings and supporting documents. There was no meaningful and relevant fact or law stated or cited by the Court Panel upon which the panel arrived at and based their conclusion and order. Faucher is denied due process.

2. The panel failed to properly consider Faucher's pleadings and supporting documents which present, among other considerations, a conflict between laws resulting in an absurdity that must be resolved. See Faucher's Exhibit X, "New Affirmative Matter, Tender of Issue, Denial, Subpoena, and Offer of Proof by way of a further Amendment to the Amended Petition." This document was re-titled and recharacterized by Judge Armen, Junior, without the required pre-notification, warning of consequences, and an opportunity to cure by Faucher. See: Castro v. United States, 540 U.S. 375 (2003), 290 F.3d 1270

Furthermore, Faucher's legal theory of law out-weighs opposing inferred law resulting in a contest. See: US v. Colon-Munoz, 192F3d 210 (1st Cir. 1999), where an equal or nearly equal theory of guilt and a theory of innocense is supported by the evidence, the Court of Appeals must reverse a conviction. The Appellate panel was bound to reverse the Tax Court decision based upon Faucher's Theory of Law.

3 The panel failed to properly consider the true record. Armen, Jr., made fatal errors in arranging documents to support his conclusion resulting in a void judgement. Armen, Jr , re-titled Faucher's documents without prior written notice to Faucher, filed the newly re-named documents or denied them, resulting in a failure of due process as: a) Material that is needful and necessary to my defense was kept from consideration and the record, and, b) future pleadings by Faucher "conflicted" with the re-named documents wrongfully structured by Armen, Jr., in violation of due process and equal protection. The Tax Court findings and conclusions are void on their face.

4 The panel made no mention of the Bill of Exceptions wherein the Bill of Exceptions enumerate and bring forth the errors of the Tax Court. Failure to include and reference the Bill of Exceptions would allow a continued clouded, erroneous, and void Tax Court record to wrongfully influence this Court Panel and those that follow, causing the panel and others to fail in its solemn mission.

5. The Panel is in error when it reports that "***

this appeal was objectively frivolous, ***" for there is nothing frivolous in the case other than the misleading and erroneous opinion stated by Ketchum. Although delayed, a response to Ketchum's presentation has been tendered. See: Faucher's reply: "Appellant's Objection to and Opposition Against Sanctions" dated November 25, 2009, sent to the Court via United States Postal Service, Priority Mail number 420 02210 9109 8052 1368 3157 0701 46.

6. In Faucher's response it is noted that Ketchum mis-quoted many "facts" out of context creating a misleading story of frivolous and manufactured "tax-protester" antics. Nothing could be farther from the truth. The Ketchum quotes are out of context, stating a scant part of the minor premise normally encountered in pleadings but failing to disclose that the minor premise and the denial and dispute of any assumed/presumed underlying legal liability or rule of law were of no consequence as the minor premise had been disposed of and replaced by the major premise of a valid United States law that Faucher is in full compliance with. This major premise of law, Faucher's legal theory, creates a legal conflict and legal question under US v. Seeger and the First Amendment Religious Free Exercise clause. The resulting conflict is absurd and absurdities in law are not tolerated. See: Tyler Estate (1926) 140 Wn. 679, 250 P. 456; 51 ALR 1088, Absurdities are not tolerated by law.

7. Ketchum's presentations, assertations, and frivolous and baseless writings omit the fact that the allegations she present and rely upon to sustain her

position are manufactured, that is, Ketchum deliberately censured exculpatory evidence to enhance her erroneous arguments. Ketchum as an employee of the Department of Justice and an Officer of the Court had a duty to state the whole truth. Failure to provide for full disclosure is a fraud - a fraud upon the Court. Judgment is a void judgment if court that rendered judgment lacked jurisdiction of the subject matter, or of the parties, or acted in a manner inconsistent with due process, Fed. Rules Civ. Proc., Rule 60(b)(4), 28 U.S.C.A.; U.S.C.A. Const. Amend. 5 – Klugh v. U.S., 620 F.Supp. 892 (D.S.C. 1985). The judgement and order of the Court was obtained fraudulently via corrupted inveiglement.

8. Here are a few of the many cases concerning void judgements for immediate review in addition to those cited above and elsewhere:

> • "Void judgment is one where court lacked personal or subject matter jurisdiction or entry of order violated due process, U.S.C.A. Const. Amend. 5 – Triad Energy Corp. v. McNell 110 F.R.D. 382 (S.D.N.Y. 1986)."
>
> • "A void judgment is one which, from its inception, was, was a complete nullity and without legal effect, Rubin v. Johns, 109 F.R.D. 174 (D. Virgin Islands 1985)."
>
> • "A void judgment is one which, from its inception, is and forever continues to be absolutely null, without legal efficacy,

ineffectual to bind the parties or to support a right, of no legal force and effect whatever, and incapable of enforcement in any manner or to any degree – Loyd v Director, Dept. of Public Safety, 480 So. 2d 577 (Ala Civ. App 1985)"

- "Void judgment is one which has no legal force or effect whatever, it is an absolute nullity, its invalidity may be asserted by any person whose rights are affected at any time and at any place and it need not be attacked directly but may be attacked collaterally whenever and wherever it is interposed, City of Lufkin v. McVicker, 510 S.W 2d 141 (Tex Civ App Beaumont 1973)."

9. The judgements of the Tax Court and the resulting judgement of the Appellate Court Panel are clearly void. Many times throughout the exchange of correspondence with the Respondent (IRS) and the Tax Court, Faucher made many an Offer of Proof. All of those documents were disposed of by Armen, Jr's fiat decisions. I ask the Appellate Court Panel: Can you, other than in this case, cite where an Offer of Proof was ignored? Can an Offer of Proof be ignored?

Faucher moves the Court to vacate and rehear this case before the Court Panel.

I hereby state that the foregoing facts stated above are true and correct to the best of my present knowledge and recollection. I state these facts under penalty of perjury under laws of united States of America.

Signed and executed under seal and dated this 2nd day of December, 2009

s/ Patrick-Walsh: Faucher
Patrick-Walsh: Faucher, Pro Se
Appellant - Petitioner

Post Location, In Care of:
c/o 49 Mack road
Fitchburg
Massachusetts Commonwealth
Non-Domestic

United States Court of Appeals
For the First Circuit

No. 09-1686

Patrick-Walsh Faucher, Pro Se
Petitioner - Appellant

v.

Douglas Shulman,
Commissioner of Internal Revenue
Respondent - Appellee

NOTICE of INTENT
to APPEAL to
UNITED STATES SUPREME COURT
December 2, 2009

The Petitioner wishes to point out to the Court that he is NOT an individual trained, schooled, or experienced in the law, but as an individual exercising his right under law for the action of the court. As such, the Petitioner asks the Court look to the substance of the pleadings rather than the form and asks the Court to take judicial notice pursuant to Section 32 of the Judiciary Act of 1789 (1 Stat. 73) which specifies that "courts respectively shall proceed and give judgement according as the right of the cause and matter in law shall appear unto them, without regarding any imperfections, defects, or want of form." The Petitioner further asks the Court to take judicial notice pursuant to Rule 201 of the Federal Rules of Evidence of the

enunciation of principles stated in King v. Knoll (No. 04-04149-JAR), Whitney v State of New Mexico (113 F.3d 1170), and Haines v. Kerner (404 U.S. 519), wherein the courts directed that those who are unschooled in law making complaints/pleadings shall have the Court look to the substance of the complaint/pleadings rather than the form. Additionally the Petitioner asks the Court to take judicial notice of: Faretta v. State of California (422 US 806, 45 LEd2d 562, 95 Sct. 2525 (1975)), an individual has a constitutional right to represent himself; Devine v. Indian River County School Board (121 F3d 576 (11th Cir.1997)), right to proceed pro se is fundamental statutory right that is afforded highest degree of protection, Rand v. Rowland (154 F3d 952 (9th Cir 1998)), pro se litigants must be ensured meaningful access to the courts, Boguslavsky v Kaplan (159 F3d 715 (2nd Cir. 1998)), pro se litigant is allowed some degree of flexibility in pleading his action, Frost v Symington (197 F3d 348 (9th Cir. 1999)), pro se litigant's pleadings must be construed liberally on motion for summary judgement, and Petitioner hereby makes the following asseverations, answers, complaints, pleadings, notices, and demands in the above referenced matter without waiver of any defenses.

Notice to the United States Court of Appeals for the First Circuit
and
Interested Parties

This is to inform the United States Court of

Appeals for the First Circuit and Interested Parties that Patrick-Walsh: Faucher, Pro Se, the Petitioner - Appellant, intends to appeal thus case to the United States Supreme Court. Rosa Parks only won one court case - at the United States Supreme Court.

I hereby state that the foregoing facts stated above are true and correct to the best of my present knowledge and recollection. I state these facts under penalty of perjury under laws of united States of America.

Signed and executed under seal and dated this 2nd day of December, 2009

s/ Patrick-Walsh: Faucher
Patrick-Walsh. Faucher, Pro Se
Appellant - Petitioner

Post Location, In Care of
c/o 49 Mack road
Fitchburg
Massachusetts Commonwealth
Non-Domestic

United States Court of Appeals
For the First Circuit

No. 09-1686

Patrick-Walsh: Faucher, Pro Se
Petitioner - Appellant

v.

Douglas Shulman,
Commissioner of Internal Revenue
Respondent - Appellee

Appellant's Petition
to the
United States Court of Appeals for the First Circuit
to
Vacate and Re-hear En Bank
December 2, 2009

The Petitioner wishes to point out to the Court that he is NOT an individual trained, schooled, or experienced in the law, but as an individual exercising his right under law for the action of the court. As such, the Petitioner asks the Court look to the substance of the pleadings rather than the form and asks the Court to take judicial notice pursuant to Section 32 of the Judiciary Act of 1789 (1 Stat. 73) which specifies that "courts respectively shall proceed and give judgement according as the right of the cause and matter in law shall appear unto them, without regarding any imperfections, defects, or want of form." The Petitioner

further asks the Court to take judicial notice pursuant to Rule 201 of the Federal Rules of Evidence of the enunciation of principles stated in King v. Knoll (No. 04-04149-JAR), Whitney v State of New Mexico (113 F.3d 1170), and Haines v. Kerner (404 U.S. 519), wherein the courts directed that those who are unschooled in law making complaints/pleadings shall have the Court look to the substance of the complaint/pleadings rather than the form. Additionally the Petitioner asks the Court to take judicial notice of: Faretta v. State of California (422 US 806, 45 LEd2d 562, 95 Sct. 2525 (1975)), an individual has a constitutional right to represent himself; Devine v. Indian River County School Board (121 F3d 576 (11th Cir.1997)), right to proceed pro se is fundamental statutory right that is afforded highest degree of protection; Rand v Rowland (154 F3d 952 (9th Cir.1998)), pro se litigants must be ensured meaningful access to the courts; Boguslavsky v Kaplan (159 F3d 715 (2nd Cir 1998)), pro se litigant is allowed some degree of flexibility in pleading his action; Frost v Symington (197 F3d 348 (9th Cir 1999)), pro se litigant's pleadings must be construed liberally on motion for summary judgement, and Petitioner hereby makes the following asseverations, answers, complaints, pleadings, notices, and demands in the above referenced matter without waiver of any defenses.

Appellant's Petition to the United States Court of Appeals
for the First Circuit
to

Vacate and Re-hear the Case En Bank
Judgement Entered November 16, 2009
No.: 09-1686

Patrick-Walsh Faucher, Pro Se, Petitioner - Appellant, Faucher, dissents with the decision of the Panel and moves the Court to vacate the decision and rehear the case En Banc

1. Faucher offers that the decision and order of the Court Panel is void for vagueness and void for failure of due process to consider the whole of Faucher's pleadings and supporting documents. There was no meaningful and relevant fact or law stated or cited by the Court Panel upon which the Panel arrived at and based their flawed conclusion and vacant order. Faucher is denied due process

2. The panel failed to properly consider Faucher's pleadings and supporting documents, as a whole, which together present, among other considerations, a conflict between laws resulting in an absurdity that must be resolved. See Faucher's Exhibit X, "New Affirmative Matter, Tender of Issue, Denial, Subpoena, and Offer of Proof by way of a further Amendment to the Amended Petition." This document was re-titled and recharacterized by Judge Armen, Junior, without the required pre-notification, warning of consequences, and an opportunity to cure by Faucher. See: Castro v. United States, 540 U.S. 375 (2003), 290 F.3d 1270 Furthermore, Faucher's legal theory of law out-weighs opposing inferred law resulting in a contest See: US v Colon-Munoz, 192F3d 210 (1st Cir. 1999), where an

equal or nearly equal theory of guilt and a theory of innocense is supported by the evidence, the Court of Appeals must reverse a conviction. The Appellate Panel was bound to reverse the Tax Court decision based upon Faucher's Theory of Law. The failure of the Panel to reverse is fatal in this instant and resulted in a void and vacant finding having no effect in law whatsoever. See Faucher's Exhibit F, Voud Judgements: "A void judgement is one which, from its inception, was a complete nullity and without legal effect. See. Luben v. Selective Service System Local Bd. No 27, 453 F 2d 645, 14 A.L R. Fed. 298 (C A. 1 Mass. 1972), Hobbs v U S Office of Personal Management, 485 F.Supp. 456 (M D Fla. 1980), Holstem v. City of Chicago, 803 F Supp 205, reconsideration denied 149 F R D 147, affirmed 29 F 3d 1145 (N.D Ill 1992), et seq.

3. The Panel failed to properly consider the true record. Armen, Jr , made fatal errors in managing and arranging documents to support his conclusion resulting in a void judgement. Armen, Jr., wrongfully re-titled Faucher's documents without prior written notice to Faucher, filed the newly re-named documents and typically denied them, resulting in a failure of due process as a) Material that is needful and necessary to my defense was kept from consideration and the record; and, b) Future pleadings by Faucher "conflicted" with the re-named documents wrongfully structured by Armen, Jr., in violation of due process and equal protection The Tax Court findings and conclusions are void on their face and as a result the findings of the Appellate Panel are void also.

4. The Panel made no mention of the Bill of Exceptions wherein the Bill of Exceptions enumerate and bring forth the errors of the Tax Court. Failure to include and reference the Bill of Exceptions would allow a continued clouded, erroneous, and void Tax Court record to wrongfully influence the Court Panel and those that follow, causing the Panel and others to fail in its solemn mission. Armend, Junior, was bound to Certify the Bill of Exceptions to the Appellate Court and failed to do so.

5. The Panel is in error when it reports that "*** this appeal was objectively frivolous, ***" for there is nothing frivolous in the case other than misleading and erroneous opinion as stated by Ketchum. Although delayed, a response to Ketchum's presentation has been tendered. See Faucher's reply: "Appellant's Objection to and Opposition Against Sanctions" dated November 25, 2009, sent to the Court via United States Postal Service, Priority Mail number 420 02210 9109 8052 1368 3157 0701 46. Faucher's reply is now fully incorporated and made a full part herein by reference.

6. In Faucher's response it is noted that Ketchum mis-quoted many "facts" out of context presenting a misleading story of frivolous and manufactured "tax-protester" antics as truth. Nothing could be further from the truth. Ketchum's antics are a distortion of the truth and of the record. There is no tax protest nor frivolous allegations concerning the payment of taxes in this case by Faucher. The Ketchum quotes are surgically extracted and restated out of context thus

stating a scant part of the minor premise normally encountered in pleadings. Ketchum's statements are misleading. See: 18 U.S.C. §1506: Stealing, altering, falsifying, removing, or avoiding a court record with consequential impact on a judgement. Ketchum deliberately concealed and willfully failed to disclose that the minor premise that she relied upon was a nullity yet she presented same to the court under her seal. See: 18 U.S.C. §1623. Making a false declaration before a United States Court. Faucher's admissions, subsequent denial of, and dispute of any assumed/presumed underlying legal liability or rule of law supposedly attached to the minor premise rendered the minor premise null and void.

7. This maneuver rendered the minor premise null and void as an argument and made Ketchum's allegations frivolous and baseless and of no consequence as the minor premise had been disposed of and replaced by the major premise of a valid United States law that Faucher is in full compliance with. Faucher's Legal Theory shall be considered and the court shall reverse. This major premise of law, Faucher's Legal Theory, creates a legal conflict and legal question under

> "The Decalogue (Holy Scriptures admitted under the Ancient Document Rule) as in:
>
> Ex. 15:26, Thou shalt obey God's Law, et seq.,
>
> Deut. 10:12-13, Obligation unto the Lord and Obedience to God's Laws, et seq.

Rev. 18-4, Come out of her that ye receive not of her plagues;
Matthew 6:24, No man can serve two masters,
Ex. 20:2, No other gods before me, et seq.;
2 Cor. 6:14-17, Ambassadors, See: Faucher's Exhibit Q."

"Public Law 97-280 and 96 Stat. 1211, laws of the United States. See Faucher's Exhibit R-1."

"4 Am Jur 2d, Ambassadors. See Faucher's Exhibit R-3"

"3 Am Jur 2d, Citizenship. See Faucher's Exhibit R-4"

"8 USC 1481, Freewill Expatriation, See Faucher's Exhibit O-1 and Exhibit O-2."

" 380 US 163, US v Seeger. See Faucher's Exhibit R-5 "

"Amendment the First, Constitution for the united States of America, Religious Free Exercise Clause

"Bouvier's Law Dictionary, Recession of Contracts See Faucher's Exhibit R-6, et seq."

"Negative Averments (Exhibit K) and

Affirmative Averments (Exhibit L)"

The above references are contained within the original pleadings by Faucher beginning in Faucher's Exhibit A, with specificity in Exhibit B, and elsewhere in the supporting documents.

8. The Legal Questions that arise are:

a). "If there are two conflicting laws and an individual chooses to follow the one but not the other, would it not then be absurd to punish him for following the first law but not following the conflicting law, especially if the conflicting law can not be specifically articulated?"

b). "Is it true that law does not withstand an absurdity?"

c) "If an individual is moved to disobey a law, is it not true that in defense of his breaking that law he may assert that he is in compliance with a competing, superior law? Is it not true that in defense of his breaking that law he may assert an affirmative defense that his actions were needful and necessary, such as provided for in the Doctrine of Necessity?"

d) "If sincerely held religious beliefs and convictions tend to good order, and they do not violate anybody else's rights, and there is no contract that prohibits it, is it not true that there is a right to do it?"

e). "Is it not true that paying tithes under God's Law supercedes a tax under man's law?"

f) "If an individual has no contract/connections to a law, is he then bound by that law?"

g). "Is it not true that the link between Social Security number and IRS § 7103 and § 7102 (tax or tax) provides the connection or "nexus" to the IRS?"

h) "Given that an individual has no Social Security number, is it not true that he is not subject to the IRS as he has no connection to it?"

i) "Given that an individual has no connection to a law, can the penalty clause of that law then be applied to him?"

j) "In one's capacity as an ambassador, is it not true that jurisdiction attaches only in the United States Supreme Court?"

k). "If an individual's religious education, training, and practice form a true religious belief and conviction, and that belief and conviction are truly held and sincerely believed as his own individual belief and conviction, and the individual's belief and conviction rise to and form a binding relation in service to a Supreme Being, The Creator, The Creator God, The God of Abraham, Isaac, and Jacob, Elohim, The King of Israel, Kingdom of Israel, Elohim Dominion,

> that involve duties and service superior to those arising from any human relation, then is it not true that the individual is bound by the Holy Scriptures, but not man's law?"
>
> "Therefore does this individual have any duty to man's law, e g , to file and pay taxes to Bale and the Babyloman Mystery Religion as alleged, or does the higher, aforementioned duty to the Creator supercede and control in this case?"

The resulting conflict is absurd and absurdities in law are not tolerated See: Tyler Estate (1926) 140 Wn. 679; 250 P. 456; 51 ALR 1088, Absurdities are not tolerated by law. See Faucher's Exhibits of documents and supporting documents ignored by the courts.

9 Ketchum's presentations, assertations, and frivolous and baseless writings omit the fact that the allegations she present and rely upon to sustain her position are manufactured, that is, Ketchum deliberately censured exculpatory evidence to enhance her erroneous arguments. Ketchum as an employee of the Department of Justice and an Officer of the Court had a duty to state the whole truth. Failure to provide for full disclosure is a fraud - a fraud upon the Court. Judgment is a void judgment if court that rendered judgment lacked jurisdiction of the subject matter, or of the parties, or acted in a manner inconsistent with due process, Fed. Rules Civ Proc , Rule 60(b)(4), 28 U.S.C.A.; U.S.C.A. Const. Amend. 5 – Klugh v U.S., 620 F.Supp. 892 (D.S.C. 1985) The judgement and order of the Court was obtained fraudulently via mis-

statements, corrupt presentations, color of law, simulated legal process, and mveiglement. Ketchum's signed statements may conflict with 18 U.S.C. §1621. Perjury against his/her oath of office by subscribing to a material matter he/she knows to be false. Petitioner prays that the court never ascents, consents, or agrees to a fraud put upon the court.

10 Here are a few of the many cases concerning void judgements for immediate review in addition to those cited above and elsewhere:

> • "Void judgment is one where court lacked personal or subject matter jurisdiction or entry of order violated due process, U.S C.A. Const. Amend. 5 - Triad Energy Corp. v McNell 110 F R D. 382 (S D.N Y 1986)."
>
> • "A void judgment is one which, from its inception, was, was a complete nullity and without legal effect, Rubin v. Johns, 109 F R D. 174 (D. Virgin Islands 1985)."
>
> • "A void judgment is one which, from its inception, is and forever continues to be absolutely null, without legal efficacy, meffectual to bind the parties or to support a right, of no legal force and effect whatever, and incapable of enforcement in any manner or to any degree – Loyd v. Director, Dept. of Public Safety, 480 So. 2d 577 (Ala. Civ. App. 1985)."
>
> • "Void judgment is one which has no legal force

> or effect whatever, it is an absolute nullity, its invalidity may be asserted by any person whose rights are affected at any time and at any place and it need not be attacked directly but may be attacked collaterally whenever and wherever it is interposed, City of Lufkin v. McVicker, 510 S.W. 2d 141 (Tex. Civ. App. – Beaumont 1973)."

11 The judgements of the Tax Court and the resulting judgement of the Appellate Court Panel are clearly void. Many times throughout the exchange of correspondence with the Respondent (IRS) and the Tax Court, Faucher made many an Offer of Proof. All of those documents were disposed of by Armen, Jr's. fiat decisions. I ask the Appellate Court En Banc: Can you, other than in this case, cite where an Offer of Proof was ignored? Can an Offer of Proof be ignored?

Faucher moves the Court to vacate the order of the Panel, rehear or dismiss this case before the Court En Bank or give leave for Faucher to appeal to the United States Supreme Court.

I hereby state that the foregoing facts stated above are true and correct to the best of my present knowledge and recollection. I state these facts under penalty of perjury under laws of united States of America.

Signed and executed under seal and dated this 2nd day of December, 2009.

s/ Patrick-Walsh: Faucher
Patrick-Walsh: Faucher, Pro Se

Appellant - Petitioner

Post Location, In Care of
c/o 49 Mack road
Fitchburg
Massachusetts Commonwealth
Non-Domestic

United States Court of Appeals
For the First Circuit

No. 09-1686

Patrick Walsh Faucher, Pro Se
Petitioner - Appellant

v.

Douglas Shulman,
Commissioner of Internal Revenue
Respondent - Appellee

APPELLANTS OBJECTION TO
and
OPPOSITION AGAINST

Recharacterization of Pro Se
Litigant's "Objection and Opposition
to Sanctions" dated November 25th, 2009

December 31, 2009

The Petitioner wishes to point out to the Court that he is NOT an individual trained, schooled, or experienced in the law, but as an individual exercising his right under law for the action of the court. As such, the Petitioner asks the Court look to the substance of the pleadings rather than the form and asks the Court to take judicial notice pursuant to Section 32 of the Judiciary Act of 1789 (1 Stat. 73) which specifies that "courts respectively shall proceed and give judgement

according as the right of the cause and matter in law shall appear unto them, without regarding any imperfections, defects, or want of form." The Petitioner further asks the Court to take judicial notice pursuant to Rule 201 of the Federal Rules of Evidence of the enunciation of principles stated in King v. Knoll (No. 04-04149-JAR), Whitney v. State of New Mexico (113 F.3d 1170), and Haines v. Kerner (404 U.S. 519), wherein the courts directed that those who are unschooled in law making complaints/pleadings shall have the Court look to the substance of the complaint/pleadings rather than the form. Additionally the Petitioner asks the Court to take judicial notice of: Faretta v. State of California (422 US 806, 45 LEd2d 562, 95 Sct. 2525 (1975)), an individual has a constitutional right to represent himself; Devine v. Indian River County School Board (121 F3d 576 (11th Cir 1997)), right to proceed pro se is fundamental statutory right that is afforded highest degree of protection; Rand v. Rowland (154 F3d 952 (9th Cir. 1998)), pro se litigants must be ensured meaningful access to the courts, Boguslavsky v. Kaplan (159 F3d 715 (2nd Cir. 1998)), pro se litigant is allowed some degree of flexibility in pleading his action; Frost v. Symington (197 F3d 348 (9th Cir. 1999)), pro se litigant's pleadings must be construed liberally on motion for summary judgement, and Petitioner hereby makes the following asseverations, answers, complaints, pleadings, notices, and demands in the above referenced matter without waiver of any defenses.

1. In a previous written communication to the

Court, dated November 25, 2009, entitled "APPELLANTS OBJECTION TO and OPPOSITION AGAINST SANCTIONS," Appellant (Faucher) clearly stated an intention to address Ketchum's earlier request for sanctions dated August 27, 2009.

2 The document clearly states its intended purpose as Faucher's firm objection to and opposition against Ketchum's request for sanctions. The document was not and is not a request for rehearing. A request for rehearing was submitted under separate cover.

3. Faucher's document should not have been renamed nor recharacterized by the Appellate Court. The Court had a duty to inform Faucher in writing of its desire to alter the document in question and allow Faucher prior notice and opportunity to withdraw or amend the document.

4 For the record, the document in question was and remains a simple statement of objection and opposition to Ketchum's request for sanctions, nothing more and certainly nothing less. The alteration of the title and the inherent altering of the intention of the document with subsequent damages is unconscionable.

5 Faucher alleges that the Court made an error in altering the Appellant's document resulting in an abuse of court discretion:

> "Petitioner prays for a just review of [Court's] decision to grant an order or determination for an abuse of discretion. Kaun, 827 F.2d at 1148. The [Court's] by definition abuses its discretion

when it makes an error of law." Koon v. United States, 518 U.S. 81, 100 (1996)." See: CASTRO v. UNITED STATES, below. The Court altered Faucher's document without prior notice and failed to provide notice and opportunity to correct papers in violation of CASTRO v. UNITED STATES, see below.

6. Faucher alleges that the Court abused its discretion by arbitrarily and capriciously altering Faucher's document without reason or authority and without prior written notice to the Appellant allowing notice and opportunity to cure:

"Court can not change pleadings without notice and opportunity to cure document: CASTRO v. UNITED STATES (02-6683) 540 U.S. 375 (2003) 290 F.3d 1270, vacated and remanded." The Appellate Court knew or should have known that the recharacterization of the document was in error and is now made aware of their error. See: CASTRO v. UNITED STATES, Supplemental Brief for the Appellant, dated October 8, 2009, Appendix for full text.

7. The Court changed Faucher's pleadings without first notifying him of the change and giving opportunity to correct his pleadings and documents. The transcript is altered, corrupted, and defective denying to Faucher meaningful access to the courts.

"US v. Huggins, 191 F3d 532 (4th Cir. 1999). Defendant has a right to a meaningful appeal based on a complete transcript." The Court changed Faucher's pleadings without first

noticing him of the change and giving opportunity to correct his pleadings and documents."

8. The unsigned order of the Court dated December 8, 2009, is returned as null and void on its face.

9. A properly signed final finding and order of the Court is formally requested. Properly signed means the full and formal document issued typically within thirty (30) days after the entry of the minute docket entry. The minute docket entry appears to be November 16, 2009. Properly signed also means the hand-written, wet-ink signatures of the deciding judges, so called. A verified copy of the properly signed final finding and order of the Court bearing the hand-written, wet-ink signatures of the three (3) deciding judges, subject to approval, is allowed.

I hereby state that the foregoing facts stated above are true and correct to the best of my present knowledge and recollection. I state these facts under penalty of perjury under laws of united States of America.

Signed and executed under seal and dated this 31st day of December, 2009.

s/ Patrick-Walsh. Faucher
Patrick-Walsh. Faucher, Pro Se
Appellant - Petitioner

Post Location, In Care of:

c/o 49 Mack road
Fitchburg
Massachusetts Commonwealth
Non-Domestic

End US Ct Appeals

END APPELLATE COURT PAPERS

BEGIN TAX COURT PAPERS

Begin Collection

US TAX COURT

UNITED STATES TAX COURT
WASHINGTON, D.C. 20217

June 8, 2009

Richard Cushing Donovan, Clerk
U. S. Court of Appeals
for the First Circuit
John Joseph Moakley U. S. Courthouse
Suite 2500
One Courthouse Way
Boston, MA 02210

Re: Patrick-Walsh Faucher
Petitioner - Appellant
v.
Commissioner of Internal Revenue,
Respondent - Appellee

Docket No. 27749-08

Dear Mr. Donovan:

There is transmitted herewith, under my certificate, the record on appeal in the above-entitled case.

Very truly yours,
Robert R. DiTrolio
Clerk of the Court
By: s/ Kentra Harris

Deputy Clerk

Enclosures:
(4) Volumes of Record
cc: Charissa C. Potter
Jon DiCicco
Patrick-Walsh Faucher

05/13/09

UNITED STATES TAX COURT
DOCKET ENTRIES

Docket No. 27749-08 INDEX
Patrick-Walsh Faucher
v. COMMISSIONER OF INTERNAL REVENUE

49 Mack Rd
Fitchburg, MA 01420-6521

Petitioner Counsel	Respondent Counsel
PRO SE	FN0448 Fiore, Michael R. Area Counsel - IRS 10 Causeway Street, Room 401 Boston, MA 02222-1061

FORMAT

NO DATE EVENT
0000 00/00/00 aa
FILINGS AND PROCEEDINGS

ACT/STAT DTE SERVED M
00/00/00

NO DATE EVENT
0001 11/14/08 PF
FILINGS AND PROCEEDINGS

PETITION Filed, Fee Paid
ACT/STAT DTE SERVED M
R 11/20/08

NO DATE EVENT
0002 11/14/08 REQT
FILINGS AND PROCEEDINGS
REQUEST for Place of Trial at Boston, MA
ACT/STAT DTE SERVED M
R 11/20/08

NO. DATE EVENT
0003 11/20/08 OCA
FILINGS AND PROCEEDINGS
ORDER that caption of case is amended
ACT/STAT DTE SERVED M
R 11/20/08

NO. DATE EVENT
0004 12/29/08 MOTP
FILINGS AND PROCEEDINGS
MOTION by petr. To stay proceedings in this case. (Per Chief Judge)
ACT/STAT DTE SERVED M
DN 01/07/09 R 01/07/09

NO DATE EVENT
0005 12/30/08 MOTR
FILINGS AND PROCEEDINGS
MOTION by resp. to dismiss for failure to state a claim. w/Exs. (C/S 12-29-08)
ACT/STAT DTE SERVED M
ORD 12/10/09

NO DATE EVENT
0006 01/02/09 O
FILINGS AND PROCEEDINGS
ORDER petr by 2/2/09 file an amended petition &
an objection to mot. to dismiss
ACT/STAT DTE SERVED M
B 01/07/09

NO. DATE EVENT
0007 01/08/09 OBJ
FILINGS AND PROCEEDINGS
OBJECTION by Petr to motion to dismiss.
ACT/STAT DTE SERVED M
R 01/16/09

NO DATE EVENT
0008 01/13/09 MOTP
FILINGS AND PROCEEDINGS
MOTION by petr. to dismiss. w/ attachments
ACT/STAT DTE SERVED M
DN 01/15/09 R 01/16/09

NO DATE EVENT
0009 01/15/09 OAJ
FILINGS AND PROCEEDINGS
ORDER that case is assigned to S. T. Judge Armen.
for disposition of mot. to dismiss
ACT/STAT DTE SERVED M
B 01/16/09

NO. DATE EVENT
0010 02/02/09 SUPP

FILINGS AND PROCEEDINGS
SUPPLEMENTAL OBJECTION by Petr. to motion to dismiss.

ACT/STAT	DTE		SERVED	M
		R	02/10/09	

NO.	DATE	EVENT
0011	02/02/09	AP

FILINGS AND PROCEEDINGS
AMENDED PETITION w/Exhs. filed.

ACT/STAT	DTE		SERVED	M
		R	02/10/09	

NO.	DATE	EVENT
0012	02/10/09	ODD

FILINGS AND PROCEEDINGS
ORDER OF DISMISSAL AND DECISION ENTERED, S. T. Judge Armen. Resp. mot. (8) to dismiss Gr.

ACT/STAT	DTE		SERVED	M
		B	02/10/09	C

NO.	DATE	EVENT
0013	02/23/09	MVD

FILINGS AND PROCEEDINGS
MOTION by Petr. to vacate Ord. of Dismissal & Decision w/attachments

ACT/STAT	DTE		SERVED	M
DN	02/27/09		B 03/06/09	

NO.	DATE	EVENT
0014	03/30/09	O

FILINGS AND PROCEEDINGS

ORDER petr unfiled docu Rec'd. 3-24-09 is returned to petr with this order

ACT/STAT	DTE		SERVED	M
		B	04/06/09	

NO.	DATE	EVENT
0015	04/20/09	O

FILINGS AND PROCEEDINGS

ORDER petr unfiled docu. rec'd 4-16-09 is returned to petr with this order.

ACT/STAT	DTE		SERVED	M
		B	04/21/09	

NO	DATE	EVENT
0016	04/27/09	O

FILINGS AND PROCEEDINGS

ORDER petr unfiled docu. rec'd 4/27/09 is returned to petr with this order.

ACT/STAT	DTE		SERVED	M
		B	04/30/09	

NO	DATE	EVENT
0017	05/04/09	O

FILINGS AND PROCEEDINGS

ORDER petr unfiled 1st page of docu rec'd 4/28/09 w/check is returned to petr. with this order

ACT/STAT	DTE		SERVED	M
		B	05/07/09	

APPELLATE PROCEEDINGS

NO	DATE	EVENT

0018 05/00/00 NOAP
FILINGS AND PROCEEDINGS
NOTICE OF APPEAL by petr(s). to U.S C.A., 1st Cir. Fee pd.

ACT/STAT	DTE		SERVED	M
		B	05/13/09	C

NO.	DATE	EVENT
0019	05/13/09	NOFC

FILINGS AND PROCEEDINGS
NOTICE of Filing w/copy of Not Of Appeal sent to the parties.

ACT/STAT	DTE		SERVED	M
		B	05/13/09	C

NOTICE OF DEFICIENCY

IRS

Letter Number: 3219(SC/CG)
Letter Date: August 15, 2008
Taxpayer ID No.: [none]
Tax Form: 1040
Tax year: December 31, 2006
Deficiency: $5,939.00
Plus: $2062.76

PATRICK W FAUCHER
49 MACK RD
FITCHBURG, MA
01420-6521-496

Contact: MS. GREEN
Last Date to Petition Tax Court:
November 13, 2008

Dear Taxpayer:

We have determined that there is a deficiency (increase) in your income tax as shown above. This letter is your NOTICE OF DEFICIENCY, as required by law.

If you want to contest this determination *** Thank you for your cooperation.

Sincerely yours,

Commissioner
By

s/ Henry Slaughter
HENRY SLAUGHTER
COMPLIANCE CENTER
Ogden Service Center

Cat. No. 27500P Letter 3219(SC/CG) (08-1999)

UNITED STATES TAX COURT

Patrick-Walsh: Faucher,
Petitioner

v

Commissioner,
Internal Revenue Service,
Respondent

Docket No. 27749-08

Amended Petition

The Petitioner wishes to point out to the Court that he is NOT an individual schooled in the law, but as an individual exercising his right under law for the action of the court. As such, the Petitioner asks the Court look to the substance of the pleadings rather than the form and asks the Court to take judicial notice pursuant to Section 32 of the Judiciary Act of 1789 (1 Stat. 73) which specifies that "courts respectively shall proceed and give judgement according as the right of the cause and matter in law shall appear unto them, without regarding any imperfections, defects, or want of form." The Petitioner further asks the Court to take judicial notice pursuant to Rule 201 of the Federal Rules of Evidence of the enumeration of principles stated in King v. Knoll (No 04-04149 JAR), Whitney v. State of New Mexico (113 F.3d 1170), and Haines v. Kerner (404 U.S. 519), wherein the courts directed that those who are

unschooled in law making complaints/pleadings shall have the Court look to the substance of the complaint/pleadings rather than the form and hereby makes the following asseverations, answers, complaints, pleadings, notices, and demands in the above referenced matter without waiver of any defenses.

Comes now the Petitioner, Patrick-Walsh: Faucher, in accordance and compliance with the Order of the Court, dated January 2, 2009, that the Petitioner shall, on or before February 2, 2009, file an Amended Petition

A Petitioner again, on and for the record, and the Petitioner does pray to the Court to take continuing Judicial notice on the record that, Petitioner is not a citizen, alien, or resident of the United States or the United States of America or the several States, the Petitioner is a citizen and subject in the Kingdom of Israel, Elohim Dominum and is an ambassador in the service to his King.

B The Petitioner is before you as a Religious Objector in compliance with the Law of God and the law of the United States and in compliance with the Commandments of the God of Abraham, Isaac, and Jacob, the Creator God, and the Imprimatur of Congress at Pub L. 97-280 and Federal Statue 96-1211. Petitioner is not here under any personal, philosophical, or moral code, but is here as a Religious Objector. Petitioner is a Hebrew. He has a Religious Objection under Seeger concerning fraud with

damages. Social Security has defrauded Petitioner and has caused damages to him. This affirmative, subjective, good faith defense following religious beliefs and convictions is a proper defense to and defense against the claims tendered by the Respondent and others. Petitioner does come to the Court under the Laws of God, the laws of the United States, the Laws of Nations, and under the decisions in Murdock, Akin, Cheek, Seeger, the Tax Exempt Group, and under the Religious Free Exercise clause found in the First Amendment, the Bill of Rights, Constitution for the united States of America, and pursuant to the Taft-Hartly Act, and the Civil Rights Act of 1964.

C. By way of the Court, this inquiry to the Respondent: Petitioner does Tithe, he practices the Law of Moses, he is a Hebrew, and because Petitioner does practice the Mosaic Law do you seek to punish him? Congress has said that we should study and apply the teachings of the Scripture at Pub. L. 97-280 and Federal Statue 96-1211. Now that Petitioner has done that, do you now seek to punish him? As a collateral estoppel, "Petitioner, Patrick-Walsh Faucher, is not going to follow the laws of the United States, the United States of America, or the several States, except as they comply with the Law of God."

D. The question to be answered here is a simple one. Does the Petitioner truly and sincerely believe under Seeger? If the answer is found to be affirmative, then the Court must dismiss.

E. Social Security Administration

Petitioner has no application or contract with the Social Security Administration. The contract was rescinded by Asseveration on April 12, 2004, a D., the text of which is embodied in the Asseveration dated May 13, 2008, a D., reissued with new affirmative matter, and can be seen and reviewed in See. Exhibit J, O, and P, enclosed, or at the Worcester Northern Registry of Deeds, book 6857, page 177 et seq., document #637 et seq.

There are a number of contracts that bind an individual with taxes but they are addressed and disposed of elsewhere in this petition. See. Exhibit K, Negative Averments, and Exhibit L, Affirmative Averments that address these presumptive links.

Possessing a Social Security contract and number is admission and jurisdiction of the Internal Revenue Service over the property, the interests, and the endeavors of that person or individual. Since 1964 the Social Security number acts as the taxpayer identification number.

The Social Security Act was enacted in 1935 and has a provision that authorizes an income tax on wages because it's a two tier tax [taxes] as in "tax or tax" system. The authorization to tax wages is contained in the Social Security Act at Title 42 § 301-335. See Exhibit: M, Links between Social Security account and number and the Internal Revenue Code.

A minor supporting element is the request for refund of excess Social Security FICA withholding payments is made on a Form 1040 to the IRS - not the Social Security Administration. Remember § 7203, "tax or tax."

Furthermore, it is the position of the Social

Security Administration that employees not having a Social Security contract and number, but working in covered employment, must pay the tax into the Suspense File in lieu of a social security number It is the position of the Social Security Administration that without a social security number one could not pay the income tax. See Exhibit N, Social Security Letters. Petitioner is a non-citizen without a Social Security account and number and is not a taxpayer, Petitioner is a non-taxpayer.

F. Expatriation

Petitioner has exercised his right to leave the jurisdiction of the United States, the United States of America, and the Commonwealth of Massachusetts, and to enter the jurisdiction of the Kingdom of Israel, so called, eight times in the Bible. See: Exhibit O

G. Ambassadorship

Petitioner as a practitioner of the Mosaic Law is entitled to perform as an ambassador on earth in the service of the Kingdom of Israel, Elohim Dominum. See. Exhibit P

H. Laws and Rulings

Conflicts in the law mut be resolved in favor of the taxpayer, or the non-taxpayer. See: Exhibit Q

Terms defined

asseveration - noun: 1. the act of asseverating;
2 an emphatic assertation

asseverating, asseverated - verb: to declare earnestly or solemnly, affirm positively;

aver

asseverate - t verb

aver - verb. 1 to assert or affirm with confidence; declare in a positive or peremptory manner

2 Law. to allege as a fact.

Stewart v. Chinese Chamber of Commerce cites that there are taxpayers and non-taxpayers

I. Discrimination

On or about September 9, 1950, a D., Congress recognized a suspect minority class of individuals referred to as a "Tax Exempt Group." The cut-off-date to become part of that group was September 9, 1950, a.D. The majority of individuals encompassed within the group is essentially Amish and Mennonite.

As a result of the Civil Rights Act of 1964, it became unlawful and a crime to discriminate against individuals based, among other things, on Religion and the free exercise thereof

Petitioner, a Hebrew, practicing the Mosaic Law has a right to be included in the "Tax Exempt Group," be afforded all rights therein, and recognized as such by and through the laws of the United States. Hebrews were in existence well prior to the Amish and the Mennonite (thousands of years before the birth of Christ). Failing this recognition is Religious discrimination and a violation of the Civil Rights Act of 1964. As a Religious Objector under Seeger, the Petitioner must be treated in accordance with this religious "Tax Exempt Group" status The Petitioner is qualified and eligible for exemption.

J Religious Belief

For an overview of Petitioner's Religious Beliefs, please See Exhibit J, O, and P, as well as the other supporting documents contained within this amended petition and which are attached hereto, made fully part hereof, and included and incorporated in their entirety herein by reference.

When the Petitioner, or another Religious Objector, pulls together Pub. L. 97-28, plus Civil Rights, plus the First Amendment Free Exercise Clause, plus Expatriation, and US v Seeger, then the test of Religious Belief under Seeger is near at hand. The Court need only to determine "a sincere and meaningful belief occupying in the life of its possessor a place parallel to that filled by the God of those admittedly qualified for the exemption."

The Petitioner does not use nor does he cite any inferior moral code or political, philosophical, sociological, or economic considerations. The Petitioner bases his true and sincerely held beliefs strictly on Religious Beliefs See Exhibit A - Appendix, pp 92-202, and the same recorded in the Worcester Northern District Registry of Deeds filed as. a) Book 6857, Page 177, No. 637, Asseveration/ Social Security [cross to Exhibit A - Appendix, pp. 92-170]; b)Book 6857, Page 274, No. 639, Asseveration/ Expatriation/ Social Security [cross to Exhibit A - Appendix, pp. 171-174]; c) Book 6857, Page 256, No. 638, Title 8 USC Sec 1481 Expatriation [cross to Exhibit A - Appendix, pp. 175-192];and d) Book 6857, Page 278, No 640, Declaration/ Statement-Intent/ Purpose [cross to Exhibit A - Appendix, pp. 193-202] Notice A true and correct copy of Exhibit A - Appendix (pp. 1-642) was previously

distributed to the Court and the Respondent and which is in possession of the Court and the Respondent as holders in due course of said documents, and the document is made fully part hereof, and incorporated fully herein by reference

The Petitioner, with specificity, states that it is his intent to practice the whole Law of God as outlined in the Mosaic Law (Holy Scriptures), composed of seven-hundred-and-fifty-nine (759) laws, statutes, judgements, and commandments. This is Petitioner's duty based upon his religious studies and training and it is his true and sincerely held religious belief and conviction It is not possible for Petitioner to perform his duty to God, under the Contract he has with Him, and perform under the laws of the United States (united States of America) as "no man can serve two masters . " according to Matthew 6 24

Petitioner has a true belief in The God of Abraham, Isaac, and Jacob, The Creator of the Universe, The Supreme Being, Elohim, and He requires that Petitioner follow the Imprimatur of Congress in Pub. L. 97-280, and that he obey and practice the teachings of the Holy Scriptures.

As a result of Petitioner's religious training, studies, and beliefs, he has arrived at a true and sincere belief in God - The God of Abraham, Isaac, and Jacob, The Creator of the Universe, The God of Creation, The Creator God, The Supreme Being, Elohim, and He requires, and it is Petitioner's obligation and duty, that he obey, follow, and practice His teachings as contained in the Holy Scriptures, the Testaments (The Holy Bible), sworn-to by Himself as there is no one higher, and these beliefs are

Petitioner's true and sincerely held beliefs as an individual

God, The Creator of the Universe, and Congress, the god of the United States, are in agreement with Pub. L 97-280, that Petitioner must study and apply the teachings of the Holy Scriptures The Scriptures (The Holy Bible), as opposed to all others, are the standard for Petitioner's conduct under the free exercise clause found at Amendment the First, the Bill of Rights, the Constitution for the united States of America

In furtherance of Petitioner's duty to God and his fellow Citizens, Petitioner does hereby declare and make as a matter of public record his intention to study and teach these and other laws and to promote the observance, by others, of God's Holy Laws.

Furthermore Petitioner does hereby declare and make as a matter of public record his completed act of expatriating from the United States, the united States of America, the Commonwealth of Massachusetts (State of Massachusetts) into the Kingdom of Israel, Elohim Dominion where Petitioner serves as ambassador at the pleasure of Elohim.

K. Sanctions

As the Court may see fit to restrain deceit and lawlessness Apply sanctions to the Respondent and the representatives of the Respondent for appearing in Court in violation of the Clean Hands Doctrine and for submitting baseless, frivolous, and groundless claims that no relief can be granted.

The Respondent and the representatives of the

Respondent were notified in advance of their recent actions and liability does attach The dates of the written communications from the Petitioner and the Respondent AND Respondent's representatives speak loudly that they knew the facts of the case. Yet they submitted to the Court the baseless and frivolous and groundless documents without witnesses with first hand knowledge of the Case and without affidavits or sworn documents, or authentication of documents

Mail lists were extensive and the Respondent (Commissioner, et al.) and Respondent's representative (Chief Council, et al) were all made aware of the problems and conflicts created by Respondent at every level. Both the Respondent and the Chief Council knew or should have known of the defects in Respondent's failure of process and the Chief Council knew or should have known that statement of attorneys and the lack of un-sworn documents, and the lack of proper documents, effectively destroying and estoppeled their own efforts to establish standing and jurisdiction in this Case. See: Exhibit I, Lawyers Can't Testify.

In its rush to judgement Respondent altered portions of the "return" created by the Respondent that later became the base for the presumed/alleged Deficiency and the Notice of Deficiency. Respondent made wrongful substitutions, e g , "IRA" in lieu of qualified tax-exempt pension; Respondent also used fictitious taxpayer identification number in lieu of Suspense file It is the Petitioner's position that the Respondent is attempting to entice the Petitioner into using the void Social Security number again and re-activate the Social Security contract and bind forever the Petitioner to the Internal Revenue Code via the

Social Security entrapment scheme. I deny, protest, and object to the Mark of the Beast, the alleged Social Security number, so called, and its use by the Respondent. I am not a taxpayer, I am a non-taxpayer See: Exhibit K, Negative Averments, and Exhibit L, Affirmative Averments

Furthermore, Respondent bypasses the administrative hearings requested in writing by the Petitioner. Many written requests were made for the mandatory hearings including in the answer to the Respondent's 30-Day Letter See Exhibit D , Letters Requesting Administrative Hearing. This violation of a Right renders the actions of the Respondent void This leaves the claim of a Deficiency and a claim of Notice of Deficiency void on its face. See: Exhibit F, Void Judgements The position of the Respondent mut be vacated for fraud with damages, defective Deficiency and Notice of Deficiency for void process and ineffective service resulting in loss of standing establishing no personal nor subject matter jurisdiction.

A separate document ordered by the Court, entitled an "Objection to and Motion to Quash" has been filed with the Court Said objection and motion document is attached herewith, made fully part hereof, and included and incorporated in its entirety herein by reference

Respondent has failed to state a claim upon which the court can act. The Respondent has submitted documents that were answered, rebutted, disputed, and reputed destroying any presumption of validity and rendering null and void any presumption of prima facie evidence Respondent failed to even

answer my rebuttal of his/her allegations. The Respondent has not submitted affidavits, sworn statements, recorded instruments, nor even offered their own Assessment Certificate, with the supporting list attached, as this instrument only is the legal document that permits collection activity by the IRS See: Exhibit G, Internal Revenue Manual Excerpts, and See Exhibit I, Lawyers Can't Testify.

L. The factual elements to the Respondents Deficiency and Notice of Deficiency are not accurate and are misleading. The Respondent neglected to inform the Court that Petitioner was denied a hearing that was requested in writing The Respondent also failed to inform the Court that the alleged Deficiency, as inferred in the Notice of Deficiency, and the Notice of Deficiency itself, are void as a matter of law due to the denial of a right to due process, that is, failure to convene a hearing as requested by Petitioner in over thirty written requests. See: Exhibit D, Letters illustrating 35+ requests for hearings.

M. Furthermore the Respondent failed to mention that the Deficiency and the resulting Notice of Deficiency also failed to perfect under the Law Merchant or Uniform Commercial Code as a result of Petitioners timely answers to all of Respondent's written Communications and presentments Respondents allegations expressed within his/her written communications and presentments were answered, disputed, and refuted with specificity and were answered timely. There can be no surviving presumptions or assumptions, or any presumption of

prima facie evidence of a claim in this Case See Exhibit A - Appendix: 30-Day Letter, pp 203-369; and 90-Day Letter, pp.432-538; and individual letters pp 78-202

N Additionally, in light of the circumstances, Petitioner denies, disputes, and challenges any and all assumptions, presumptions, and so called prima facie evidence offered by the Respondent and demands in all instances verified documents in an Offer of Proof from the Respondent Respondent must be compelled by the Court, that in lieu of a Deficiency and/or Notice of Deficiency, Respondent shall submit a signed, verified Assessment Certificate with the supporting list attached The Assessment Certificate with accompanying supporting list is the LEGAL document that permits collection activity. See. Exhibit G, IRM 3 17.63 15.7 through 3 17.63.15 9, and Exhibit I, Testifying.

O Pleading special matters:
The Petitioner desires to raise an issue as to the legal existence of the Respondent or the capacity of the Respondent to sue or the authority of the Respondent to sue in a representative capacity, the Petitioner desiring to raise the issue shall do so by specific negative averment, which shall include such supporting particulars as are peculiarly within the pleader's knowledge

Title 28 Appendix, Federal Rules of Civil Procedure
III, Rule 9
Pleading Special Matters

(a) Capacity.

It is not necessary to aver the capacity of a party to sue or be sued or the authority of a party to sue or be sued in a representative capacity or the legal existence of an organized association of persons that is made a party, except to the extent required to show the jurisdiction of the court. When a party desires to raise an issue as to the legal existence of any party or the capacity of any party to sue or be sued or the authority of a party to sue or be sued in a representative capacity, the party desiring to raise the issue shall do so by specific negative averment, which shall include such supporting particulars as are peculiarly within the pleader's knowledge.

What is the meaning of supporting particulars ? It is Petitioner's pledge to something else. that Petitioner has assumed his position among the powers of the earth, that he pledges to support different declarations. The particulars are expressed in Exhibit J, O, and P; and the negative [and affirmative] averments are found in Exhibits K, and L See: Exhibit(s) J, K, L, O and P.

III, Rule 12

Defenses and Objections

(h) Waiver or Preservation of Certain Defenses.

(1) A defense of lack of jurisdiction over the person, improper venue, insufficiency of process, or insufficiency of service of process

(3) Whenever it appears by suggestion of the

parties or otherwise that the court lacks jurisdiction of the subject matter, the court shall dismiss the action.

P Petitioner denies that there is a crime and denies that a crime was ever committed. Petitioner denies that there is any duty incumbent upon Petitioner to file and pay taxes Petitioner alleges (Hamm v Groose, 15 F3d 110 (8th Cir 1994); Cooper v. Pate, 378 US 546, 12 LEd2d 1030, 84 Sct 1733 (1964), Court must accept allegations in pleadings as true.) and avers (AVER - verb 1 to assert or affirm with confidence, declare in a positive or peremptory manner; 2. Law. to allege as a fact.) that he is not a taxpayer. Petitioner alleges and avers that he is not one who is required to file and pay taxes. Petitioner alleges and avers that he is not a Citizen of the United States nor a resident nor alien therein. Petitioner alleges and avers that he does not have a Social Security contract or a Social Security number. Petitioner alleges and avers that the Power of Attorney granted at the signing of the Social Security contract has been rescinded by the Petitioner through a document entitled "Asseveration of Patrick-Walsh. Faucher" dated April 12, 2004, Social Security Administration. See Exhibit A - Appendix, pp. 8-52, and furthermore the same Asseveration was sent to the Internal Revenue Service, April 15, 2004 See Exhibit A - Appendix, pp 53-70 which also included copies of pp 8-52 above. Also See Exhibit J, Asseveration, Exhibit O, Expatriation, and Exhibit P, Ambassador.

Petitioner does hereby Assevere, allege, and aver that the foregoing facts stated above by him and contained within this instrument along with the enclosed and attached documents are true, correct, and complete to the best of his present knowledge, recollection, belief, and conviction. Petitioner states these facts under penalty of perjury under laws of the United States of America and that with this Asseveration he does claim all of his Rights all of the time and waive none of his Rights at any time for any cause or reason. 28USC1746; 18USC241; 18USC242, 18 USC 8; 31 USC 3124, MGL 268 §1A; MGL 106 §1-207, MGL 265 §37.

Petitioner stands ready to present his witnesses, evidence, and testimony in an Offer of Proof in support of his claims

Petitioner does reserve all his rights at all times and waives none of his rights at any time especially his right to time and travel Petitioner reserves to himself the exclusive right to amend, add, delete, and abolish this document as is needful and necessary.

Signed, dated, and executed this twenty-sixth day of January month, in the year two-thousand and nine, anno Domini.

s/ Patrick-Walsh: Faucher
Patrick-Walsh: Faucher as.
Petitioner

"But let your communication be, Yea, yea; Nay, nay:

for whatsoever is more than these cometh of evil." Matthew 5 37 and "But above all things, my brethren, swear not, neither by heaven, neither by the earth, neither by any other oath but let your yea be yea, and your nay be nay; lest ye fall into condemnation " James 5 12, Gordon v Idaho

UNITED STATES TAX COURT

Patrick-Walsh: Faucher,
Petitioner

v.

Commissioner,
Internal Revenue Service,
Respondent

Docket No.: 27749-08

New Affirmative Matter, Tender of Issue,
Denial, Subpoena, and Offer of Proof
by way of a further
Amendment to the Amended Petition
of nineteen pages dated January 26, 2009

The Petitioner again wishes to point out to the Court that he is NOT an individual schooled in the law, but as an individual exercising his right under law for the action of the court. As such, the Petitioner asks the Court look to the substance of the pleadings rather than the form and asks the Court to take judicial notice pursuant to Section 32 of the Judiciary Act of 1789 (1 Stat. 73) which specifies that "courts respectively shall proceed and give judgement according as the right of the cause and matter in law shall appear unto them, without regarding any imperfections, defects, or want of form." The Petitioner further asks the Court to take judicial notice pursuant to Rule 201 of the Federal Rules of Evidence of the

enunciation of principles stated in King v. Knoll (No 04-04149-JAR), Whitney v. State of New Mexico (113 F 3d 1170), and Haines v. Kerner (404 U.S. 519), wherein the courts directed that those who are unschooled in law making complaints/pleadings shall have the Court look to the substance of the complaint/pleadings rather than the form. Additionally the Petitioner asks the Court to take judicial notice of: Faretta v State of California (422 US 806, 45 LEd2d 562, 95 Sct. 2525 (1975)), an individual has a constitutional right to represent himself; Devine v Indian River County School Board (121 F3d 576 (11th Cir 1997)), right to proceed pro se is fundamental statutory right that is afforded highest degree of protection, Rand v Rowland (154 F3d 952 (9th Cir 1998)), pro se litigants must be ensured meaningful access to the courts, Boguslavsky v Kaplan (159 F3d 715 (2nd Cir 1998)), pro se litigant is allowed some degree of flexibility in pleading his action; Frost v Symington (197 F3d 348 (9th Cir 1999)), pro se litigant's pleadings must be construed liberally on motion for summary judgement, and Petitioner hereby makes the following asseverations, answers, complaints, pleadings, notices, and demands in the above referenced matter without waiver of any defenses

AA. Comes now the Petitioner, Patrick-Walsh Faucher, to deny every material fact and allegation on the face of the written communications and presentments, offered by the Respondent, not specifically admitted to herein:

BB. NOTICE. Petitioner has previously performed this denial several times in the past. That space may be conserved here, the Petitioner directs the Court, the Respondent, the Respondent's representative, and all other interested parties to the 642 page "Exhibit A - Appendix." The denials, both generally on the face, and with specificity,, word upon word, line upon line, and precept upon precept, were completed and mailed to the Respondent and the Chief Council, as well as other included parties (expansive context). See: Exhibit A - Appendix which is made fully a part herein by reference

> a) Petitioner disputed each alleged fact of each letter (written communication) and each table of figures allegedly calculating something due (presentment) commencing December 26, 2007, a.D., to date. See Exhibit A, pp 72-642, +,
> b) Petitioner disputed the facts contained in all written communications and presentments, generally on their face, dated July 8, 2008, a.D. See pp. 204-215, and again, at pp. 216-227, and
> c) Petitioner disputed the facts with specificity, word upon word, line upon line, and precept upon precept. See: pp. 242-367, and again at pp. 449-534

The Exhibit A - Appendix, which is herein incorporated by reference and made fully a part hereof, was previously sent to the Court and the Respondent and the Respondent's representative in sufficient quantities.

CC. Petitioner, on and for the record, notices the Court to take continuing Judicial Notice that: the Respondent has not revealed the whole story. Respondent has offered by way of Respondent's written communications and presentments, an inferred and alleged Deficiency and an alleged "Notice of Deficiency," a declaration of the facts only, said facts being defective in substance, and a mere allegation or presumption of liability on the part of the Petitioner Petitioner disputes the allegations and any presumption of a rule of law that the Respondent purports to rely upon.

Petitioner disputes the allegations contained within Respondent's written communications and presentments Petitioner has continuously, in timely written communications, disputed each allegation tendered by the Respondent beginning December 26, 2007, through to date. Respondent's allegations were disputed both on their face and with specificity All of the letters of dispute from Petitioner to Respondent can be read in their entirety within Exhibit A - Appendix. Disputed on its face, See· pp. 204-215, and pp 216-227 Also disputed with specificity, See pp. 242-367 and pp. 449-534 The form fails, as an example for illustrative purposes without imposing limitations, because: no proper Christian name (given name in combination with family name)stated; bogus Social Security number used as a taxpayer identification number in lieu of the proper cite of · "Suspense file," use of bogus IRA (individual retirement account) in lieu of qualified tax-exempt pension. The law relied upon by the Respondent did fail, and does suffer from,

a substantiative defect and as a result has no effect in this case and no liability lies in this case.

DD. The reason why Petitioner did not file and pay taxes is because no duty to file and pay taxes exists. There is no breach of contract, agreement, consent, or assent. Respondent mentions only the minor premise that there is an alleged Notice of Deficiency and an alleged inference of an underlying Deficiency. Respondent held back that Petitioner has no duty to file and pay taxes and that without a Social Security Administration account and number Petitioner can not file and pay taxes. Petitioner now raises the Major Premise by way of legal questions that change the characteristics and effectiveness of Respondent's now moot allegations and void law and ineffective liability. One can construe that this writing is an action to amend the Respondent's claim of alleged Notice of Deficiency to a point of legal ineffectiveness whereupon the Court must dismiss the Respondent out of the Case at hand. There is no binding application, agreement, assent, consent, contract, power of attorney, account, or number between the Petitioner and Social Security Administration. See: Exhibits J and O. Petitioner is not a taxpayer and is not one required to file and pay taxes. There may have been a time when Petitioner thought that he was a taxpayer but Petitioner is now not a taxpayer. See Exhibit K and L.

EE. Subpoena Duces Tecum - Petitioner requires Respondent to bring forth the rule of law and connecting nexus creating a liability and duty upon which Respondent relies.

Subpoena Duces Tecum - Petitioner requires Respondent to bring forth the verified contract that binds the Petitioner to the allegation of a duty to file and pay taxes

Subpoena Duces Tecum - Petitioner requires Respondent to bring forth the verified Deficiency and verified Notice of Deficiency

Subpoena Duces Tecum - Petitioner requires Respondent to bring forth the verified Assessment Certificate and supporting documents.

See enclosed/attached Subpoena Duces Tecum

FF The Merits of this Case to Be Considered Are

Petitioner disputes the rule of law relied upon by the Respondent. Respondent wants to argue factually that there is an alleged underlying Deficiency or an alleged Notice of Deficiency. But wait a minute, Judge, the first issue to be considered is: "Is Petitioner a taxpayer or is the Petitioner not a taxpayer." And additionally, it must also be legally determined if Petitioner is or is not bound by a contract, if a fiduciary liability was established or not, and if a resulting duty to file and pay taxes does or does not exist. Is Petitioner a citizen of the United States / United States of America / Commonwealth of Massachusetts (hereinafter simply "United States"), or is Petitioner a Citizen of the Kingdom of Israel and a subject of the King therein? Is the Petitioner a resident or alien of the United States or a denizen, stranger, and sojourner among the citizens, residents, and aliens of the United States? Does the Petitioner have a verified Social Security Administration application, assent, consent, agreement, contract, power of attorney, account, and

number between the Petitioner and Social Security Administration? Does the Social Security Administration application, assent, consent, agreement, contract, power of attorney, account, and number provide the link, the nexus, between the Social Security contract, so called, and the Internal Revenue Code thereby creating the alleged legal, binding duty to cause and compel Petitioner to file and pay taxes? Does the Petitioner's recorded "Asseveration: Revocation of Signature, Revocation of Power of Attorney, Release of Appointment, Rescission of Contract, Waiver of Benefits, and Supporting Documents", abolish and abrogate the alleged contract - the nexus - and its effects between the Petitioner and the Internal Revenue Code? Did Petitioner, or did Petitioner not, expatriate from the United States to the Kingdom of Israel? Is Petitioner, or is Petitioner not, a Citizen of the Kingdom of Israel? Is Petitioner, or is Petitioner not, a subject of Elohim, the King of the Kingdom of Israel? Is the Petitioner, or is the Petitioner not, an ambassador (See: 2 Corinthians 5:20) of the Kingdom of Israel in the service and duty to Petitioner's God, the God of Abraham, Isaac, and Jacob, the Creator God, the Jealous God? Does the Petitioner, or does the Petitioner not, qualify for tax exempt status as do the Amish and the Mennonites under an act of Congress enacted on or about September 9, 1950, a.D , wherein Congress recognized a suspect minority class of individual religious objectors referred to as a "Tax Exempt Group." Does the Petitioner, or does the Petitioner not, qualify for inclusion into the "Tax Exempt Group" in spite of the expired cut-off-date to become part of that group

established in September 1950 The majority of individuals encompassed within the group is essentially Amish and Mennonite. But as a result of the Civil Rights Act of 1964, it became unlawful and a crime to discriminate against individuals based, among other things, on Religion and the free exercise thereof Is the Respondent engaged in, or not engaged in, discrimination against the Petitioner, an individual, who is asserting and practicing his Religious Free Exercise as a Right protected by the First Amendment Religious Free Exercise Clause and other governing and competing Laws of the United States.

GG As the legal questions raised in this Case are recognized and applied, then the characteristics and meaning of Respondent's allegation of an allegation of inferred "Deficiency" or aleged factual "Notice of Deficiency" are changed and altered when Petitioner's legal issues are applied and explored. Petitioner does not agree, consent, and/or assent with the Respondent that the issue to be decided is an alleged "Deficiency" or alleged "Notice of Deficiency."

HH Petitioner demands that Respondent appear in Court, take he stand as the competent, first-hand-knowledge witness familiar with this Case and read into the record under oath or the like (See: Gordon v. Idaho, 778 F 2d 1397). The verified amended Return, the verified Deficiency, the verified Notice of Deficiency, and the verified Assessment Certificate and the supporting documents attached thereto See Exhibit G and G-Supplement

II Petitioner demands that Respondent satisfactorily articulate to a high legal standard the law or combination of laws and statutes that created the alleged, binding duty requiring Petitioner to file and pay taxes. The Respondent's baseless allegations do suffer substantive defects. Petitioner is not a taxpayer, he is a non-taxpayer, and he has no duty file and pay taxes

JJ. The Respondent has not told you the whole story, Judge. The Respondent has alleged that there is a Deficiency or at least an alleged Notice of Deficiency. But Respondent failed to tell you, Judge, that Petitioner is not a taxpayer bound to file and pay taxes. So the Court has no jurisdiction and I move to dismiss on the grounds for failure of the Respondent to prove his prima facie case

KK. The issue tendered by the Petitioner is. Petitioner is not a taxpayer, Petitioner is not a citizen, resident, alien of the United States; Petitioner is not one required to file and pay taxes; Petitioner does not have a Social Security Administration application, agreement, contract, number, power of attorney, etcetera, Petitioner did expatriate from the United States to the Kingdom of Israel; Petitioner is a denizen, stranger, and sojourner among the good people of the United States; Petitioner is a citizen of the Kingdom of Israel and a subject of the King, Elohim; Petitioner pays Tithes and Offerings, Petitioner is an ambassador in the service of his King, Elohim, the God of Abraham, Isaac, and Jacob, the Creator God, the Supreme Being

LL The Petitioner stands ready to go to a trial by jury, but the jury can not listen to issues of law. Petitioner's issues of law, the jurisdiction of the Court, and the many legal questions, e g "Is Petitioner, or is Petitioner not, a taxpayer," (fully expansive, inclusive, and all encompassing of all the legal questions raised) are all issues of law that must be tried by the Court, by the Judge, at the Bench

MM There are additional rules of substantive law, including but limited to, expansive context:

Rescission of contract, so called, with Social Security Administration, See: Exhibits J, O, P, and R;

Imprimatur of Congress to follow God's Law, not man's law: See Pub L 97-28 and 96 Stat. 1211, See Exhibit R-1;

True and sincerely held religious belief and conviction standards, See: Exhibit R-5,

United Nations, See. Exhibit R-7,

Fraud with damages, See: Exhibit R-6;

Expatriation, See Exhibits J, O, and R;

Citizenship, See: Exhibit R-4;

Treaties, See. Constitution for the unites States of America, Supremacy Clause, and

Law of Nations, See: Constitution for the unites States of America, Supremacy Clause,

which combined with these and the other specified and listed laws, all combine and effectively equal non-liability Petitioner is not liable for any claim or penalty offered by the Respondent because Petitioner is not a taxpayer and has no duty to file and pay taxes The legal issues raised by the Petitioner have changed the legal effect of the allegations presented by the

Respondent.

NN I have articulated and laid out in my answer, to the best of my present knowledge and recollection and abilities, all those things that the Respondent has failed to set forth There are some combinations of fact and law set out by the Respondent that are not contained in Respondent's claim, the documents (some without signatures, all without oath, affirmation, and verification), the written communications and presentments, the resulting allegation of an inferred Deficiency by way of an alleged Notice of Deficiency, the Respondent's alleged Claim, so called. The Respondent has not told the whole story, Judge. The Respondent's story is incomplete. The Respondent alleges. I did not file and pay taxes; that no return was received, that there is now an amended return when no return was tendered; that there is a Social Security number, that there is a taxable IRA account involved. The Petitioner disputed the allegations in writing as noted elsewhere in this document Petitioner noted that no Christian appellation was cited (equivalent Hebrew construct: Given name with family or surname), no valid or verified Social Security number was evident (Suspense file would be appropriate), that IRA, presumably in reference to an individual retirement account, was substituted for a qualified tax-exempt pension, and that the documents were not signed, not signed under oath or sworn to, and not verified; and furthermore there was no Assessment Certificate with supporting documents attached upon which collection is wholly dependent Lastly, Respondent has not told you, Judge, that the bogus

documents offered by the Respondent were contrived through deceit and inveiglement by and through knowledgeable, willful failure of Respondent to follow Respondent's own procedural rules and the administrative procedures outlined in the Uniform Commercial Code (UCC) See The Federal Tax Lien Act of 1966, which was enacted to align Internal Revenue Code administrative and judicial procedures with UCC requirements -- see legislative history, Senate Report No 1708, Oct 13, 1966

OO The Petitioner, Patrick-Walsh. Faucher, did not file and pay taxes because there is no duty for Petitioner to file and pay taxes as a matter of law Petitioner ought not be compelled to pay anything, in part or in whole, on Respondent's claim because Respondent failed to tell the whole story. Petitioner is not a taxpayer, United States citizen, resident, or alien. Petitioner is a citizen and subject of the Kingdom of Israel in service as ambassador to Elohim, the God of Abraham, Isaac, and Jacob, the Creator God The Respondent failed to reveal that I have no Social Security number as a result of a recorded Recission of contract and recission of power of attorney thus severing the "tax or tax" nexus and link between Social Security and the Internal Revenue Code. Petitioner does not file and pay taxes in the United States — he pays Tithes and Offerings in the Kingdom of Israel.

PP The issues to be decided are:
Is Petitioner a taxpayer or a non-taxpayer?
Is Petitioner a citizen of the United States or the

Kingdom of Israel?

Is the Petitioner a denizen and sojourner in the United States?

Is the Petitioner an ambassador in the service to his true God?

As ambassador, is it true the original and exclusive jurisdiction lies in the United States Supreme Court?

Does Petitioner have a Social Security number or was the Social Security contract and resulting number and power of attorney successfully rescinded by the Petitioner?

Does the Petitioner have a duty to file and pay taxes in the United States or was the duty abolished when the Social Security number and power of attorney was abolished for fraud with damages?

Can Petitioner file and pay taxes without a Social Security number?

Has Petitioner met the standards of Seeger as a Religious Objector? See: Exhibit R-5

Does the Petitioner enjoy the protection of the law and the Imprimatur of Congress established at Pub. L. 97-280 and 96 Stat. 1211? See: Exhibit R-1

Does the Imprimatur of Congress in connection with the Holy Scriptures, the Mosaic Law, combine to rise up above any inferior competing law to file and pay taxes?

Can an individual exercising a right (a religious right protected by the Bill of Rights, Amendment the First, Free Exercise Clause, Constitution for the united States of America) and who is in compliance with the law of the United States and united States of America at Pub. L. 97-280 and 96 Stat. 1211 be compelled to

obey a conflicting law, and merely a vague allegation of some duty at that, that inflicts damages and penalties that rise to the level of an absurdity in law?, See: Tyler Estate (1926) 140 Wn 679, 250 P 456, 51 ALR 1088

If there are two conflicting laws and an individual chooses to follow the one but not the other, would it not then be absurd to punish him for following the first law but not following the conflicting law, especially if the conflicting law can not be specifically articulated by either side?

If an individual is moved to disobey a law, is it not true that in defense of his breaking that law he may assert that he is in compliance with a competing, superior law? Is it not true that in defense of his breaking that law he may assert an affirmative defense that his actions were needful and necessary, such as provided for in the Doctrine of Necessity?

If sincerely held religious beliefs and convictions tend to good order, and they do not violate anybody else's rights, and there is no contract that prohibits it, is it not true that there is a right to do it?

Given that an individual has no connection to a law, can the penalty clause of that law then be applied to him?

Given that an individual has not violated a law, can the penalty clause of that law then be applied to him?

If an individual's religious education, training, and practice form a true religious belief and conviction, and that belief and conviction are truly held and sincerely believed as his own individual belief and conviction, and the individual's belief and conviction

rise to and forms a binding relation in service to a Supreme Being, The Creator, The Creator God, The God of Abraham, Isaac, and Jacob, Elohim, The King of Israel, Kingdom of Israel, Elohim Dominion, that involve duties and service superior to those arising from any human relation, then is it not true that the individual is bound by the Holy Scriptures, but not man's law?

After the above needful and necessary legal questions are answered and documented on and for the record, then it must be determined if the Petitioner is the proper party subject to Respondent's claim. Is the Petitioner the flesh and blood man that is the subject/target Respondent's claims?

QQ If the Court finds that the Petitioner has reasonably presented to the Court the substantive defects in Respondent's legal position, then no jurisdiction is found and the Court must dismiss.

RR Petitioner is ready to verify his facts in an Offer of Proof. Judge, Petitioner has an Offer of Proof and is prepared to offer witnesses, evidence, and testimony that Petitioner is not a taxpayer or citizen or one who is bound to file and pay taxes and furthermore, Petitioner had no contract or duty that binds and compels Petitioner to file and pay taxes, and the Respondent knows that.

SS Petitioner asks the Court to take judicial notice on and for the record that Petitioner has denied all of Respondent's allegations, that Petitioner has tendered

legal issues, and that Petitioner has offered an Offer of Proof The Court shall take judicial notice thereof and accept same without denial.

TT Although Respondent's alleged "Notice of Deficiency" and inferred and alleged "Deficiency" do state what appears to be, on its face, sufficient facts to constitute a cause of action, the facts are misstated so as to cause a reader of the Notice of Deficiency, so called, to be mis-directed by cunning obfuscation, dissemble, deception, and misdirection. Furthermore, in addition to the errors in stated facts, the implied law upon which the respondent relies is substantively defective, and is adversely and fatally affected and negated by Petitioner's legal theory and thus rendered null and void from the beginning

UU As a matter of law, Petitioner is in compliance with the law Petitioner is not in violation of any tax issue. Petitioner is not liable for any tax or tax. No duty arises or lies for the Petitioner to file and pay a tax or tax. There are no factual issues to be decided Petitioner did not file and pay a tax or tax for the years 2003 through 2008, because Petitioner is not in violation of the Internal Revenue Code at Title 26 of the United States Code. There is no reason for Petitioner to file and pay a tax or tax because Petitioner is in compliance with the laws and statutes Petitioner objects and protests, on and for the record, to any assumption, presumption, inference, innuendo, implication, or allegation offered by the Respondent or others without a verified statement of facts and a verified statement of the explicit law relied upon by

Respondent. Petitioner does put notice upon the Court to take Judicial Notice of Petitioner's continuing objection and continuing protest of any assumption, presumption, inference, innuendo, implication, or allegation of any duty, liability, or underlying law or authority to find the Petitioner liable to file and pay a tax or tax. Petitioner states on and for the record that there has been no breach of any fiduciary obligation or duty

VV. Supplemental Authorities

a. Purpose of a motion to dismiss is to test the law's support for a claim, not the sufficiency of the underlying facts, Patel v. OMH Medical Center, Inc., Okla. 987 P 2d 1185 (1999) rehearing denied, certiorari denied 120 S.Ct 1242, 528 U.S 1188, 145 L.Ed. 2d 100, certiorari denied 120 S.Ct. 1242. Motion to dismiss for failure to state a claim should be denied if relief is possible under any set of facts which can be established and are consistent with the allegations, 12, O.S. 1991 §§ 2012, subd B; Miller v Miller, Okla. 956 P 2d 346 (1998).

b Burden to show legal insufficiency of petition is on party moving for dismissal, and motion to dismiss for failure to state a claim must separately state each omission or defect in petition; if it does not, motion shall be denied without hearing, Indiana Nat Bank v. State Dept. of Human Services, Okla., 880 P 2d 371 (1994).

C. Unsupported contentions of material fact are

not sufficient on motion for summary judgment, but rather, material facts must be supported by affidavits and other testimony and documents that would be admissible in evidence at trial. Cinco Enterprises, Inc. V Benso, Okla., 890 P 2d 866 (1994).

d Frost v Symington, 197 F3d 348 (9th Cir. 1999). Pro se litigant's pleadings must be construed liberally on motion for summary judgement.

e. US v Colon-Munoz, 192 F3d 210 (1st Cir 1999). Where an equal or nearly equal theory of guilt and a theory of innocence is supported by the evidence, the Court of Appeals must reverse a conviction

f. Local boards and courts are to decide whether the objector's beliefs are sincerely held and whether they are, in his own scheme of things, religious; they are not to require proof of the religious doctrine nor are they to reject beliefs because they are not comprehensible. Pp. 184-185 See: Seeger, 380 US 163
Also see: Umted States v. Ballard, 322 U.S 78, 8 (1944). "Men may believe what they cannot prove. They may not be put to the proof of their religious doctrines or beliefs Religious experiences which are as real as life to some may be incomprehensible to others" Local boards and courts in this sense are not free to reject beliefs because they consider them "incomprehensible"

Petitioner does reserve all his rights at all times and waives none of his rights at any time especially his

right to time and travel. Petitioner reserves to himself the exclusive right to amend, alter, add, delete, correct, and abolish this document as is needful and necessary.

All communications shall be in writing, sent via United States Postal Service, First Class Mail (or like kind), postage prepaid in full.

Signed, dated, and executed this eighteenth day of February month, in the year two-thousand and nine, anno Domini

s/ Patrick-Walsh. Faucher
Patrick-Walsh: Faucher as:
Petitioner

"But let your communication be, Yea, yea; Nay, nay: for whatsoever is more than these cometh of evil" Matthew 5:37 and "But above all things, my brethren, swear not, neither by heaven, neither by the earth, neither by any other oath: but let your yea be yea, and your nay be nay; lest ye fall into condemnation." James 5:12, Gordon v. Idaho

Post Location, In care of
c/o 49 Mack road
Fitchburg
Massachusetts Commonwealth
Non-Domestic

February 20th, 2009, a.D

Docket No.. 27749-08

UNITED STATES TAX COURT
400 Second Street N.W
Washington, D C. 20217
One (1) Original, and
Five (5) copies

Clarissa C. Potter, Acting Chief Council
c/o Michael R Fiore, Associate Area Council
Council Offices, Internal Revenue Service
Tip O'Neill Building
Room 401
10 Causeway Street
Boston, Massachusetts 02222-1061
One (1) copy

Corrections and Amplifications

a) An incorrect tracking number was listed and the correct number is listed below. The second line entitled "Court, second box" should be 420202179101805213683026125663

Tracking numbers:

Court, first box:	4202021791018052136830 78554435
Court, second box	4202021791018052136830 26125663
Respondent	4200222291018052136831 20497536

b) Petitioner has been waiting for written explanations from the Court as to why two previously documents were denied

The first, a fifty-eight (58) page document, entitled "Special Visitation - Motion to dismiss. a) for Want of Jurisdiction, b) for Want of Proper Venue; c) Failure to State a Claim upon which Relief can be Granted," dated November 12, 2008, received by the Court on November 14, 2008, and denied on December 8, 2008. See Exhibit B, seven copies of which were submitted and each marked "Exhibit B" and made fully a part therein by reference in yesterday's mailings to the Court, six copies, and one additional copy mailed to the Respondent, as outlined in the Certificate of Mailing for. United States Postal Service, Priority Mail Boxes: 4202021791018052136830 78554435, 4202021791018052136830 26125663, and 4200222291018052136831 20497536.

The second, a sixty-nine (69) page document, entitled "Motions - a) Motion to quash; b) Motion to vacate, c) Motion for writ of mandamus; d) Motion for dismissal; e) Motion to consider Plaintiff's status as an ambassador, f) Motion for order that Plaintiff is in compliance with Pub. L. 97-280 and not in violation of

the Internal Revenue Code, g) Motion to dismiss the Commissioner's actions; and h) Motion to apply sanctions to the Commissioner and his/her Representatives," dated January 8, 2009, received by the Court on January 13, 2009, and denied on January 15, 2009. See Exhibit C, seven copies of which were submitted and marked "Exhibit C" and made fully a part therein by reference in yesterday's mailings to the Court, six copies, and one additional copy mailed to the Respondent, as outlined in the Certificate of Mailing for United States Postal Service, Priority Mail Boxes: 420202179101805213683078554435, 420202179101805213683026125663, and 420022229101805213683120497536.

c) Petitioner objects and protests on and for the record the denial of the two above described documents as they are needful and necessary for the defense of my position and the prosecution of this case.

d) Petitioner requests that the Court send to Petitioner the signed letters, or verified copies of same, containing and outlining the reason(s) that Petitioner's documents were denied. Petitioner, with specificity, requests a full accounting of the Court's decision and requests with particularity a statement of both the law and facts relied upon by the Court in reaching its determination of denial concerning each of these two documents.

e) Petitioner requests that the Court take continuing Judicial Notice on and for the Record of

Petitioners objections and protests concerning the dismissal of the two documents outlined above, and that the Court take continuing Judicial Notice on and for the Record that the two documents outlined above are fully incorporated by reference into the Case at hand as Exhibit B and Exhibit C

Signed and executed this day February 20th, 2009, a.D

s/ Patrick-Walsh: Faucher
Patrick-Walsh Faucher
Post Location, In Care of:
c/o 49 Mack Road
Fitchburg
Massachusetts Commonwealth
Non-Domestic

Docket No . 27749-08

Certificate of Service

This is to certify that a copy of the foregoing Petitioner's "Corrections and Amplifications" was served on the Respondent by mailing the same on February 20th, 2009, in a properly addressed Postage paid, #10 business envelope addressed as follows:

Clarissa C Potter, Acting Chief Council
c/o Michael R Fiore, Associate Area Council
Council Offices, Internal Revenue Service
Tip O'Neill Building
Room 401
10 Causeway Street
Boston, Massachusetts 02222-1061

Signed and executed this day February 20th, 2009, a.D

s/ Patrick-Walsh: Faucher
Patrick-Walsh Faucher
Post Location, In Care of
c/o 49 Mack Road
Fitchburg
Massachusetts Commonwealth
Non-Domestic

UNITED STATES TAX COURT

Patrick-Walsh: Faucher,
Petitioner

v

Commissioner,
Internal Revenue Service,
Respondent

Docket No.: 27749-08

NOTICE AND DEMAND
Notice of Objection and Protest
and
Demand for Timely Answer and Explanation

Take notice that this letter is expressly for the attention of:

Robert N. Armen, Jr.
Special Trial Judge
United States Tax Court
400 Second Street, N W.
Washington, DC 20217

But first:

The Petitioner again wishes to point out to the Court that he is NOT an individual schooled in the law, but as an individual exercising his right under law for the action of the court. As such, the Petitioner asks the Court look to the substance of the pleadings

rather than the form and asks the Court to take judicial notice pursuant to Section 32 of the Judiciary Act of 1789 (1 Stat 73) which specifies that "courts respectively shall proceed and give judgement according as the right of the cause and matter in law shall appear unto them, without regarding any imperfections, defects, or want of form " The Petitioner further asks the Court to take judicial notice pursuant to Rule 201 of the Federal Rules of Evidence of the enunciation of principles stated in King v. Knoll (No 04-04149-JAR), Whitney v. State of New Mexico (113 F 3d 1170), and Haines v Kerner (404 U S 519), wherein the courts directed that those who are unschooled in law making complaints/pleadings shall have the Court look to the substance of the complaint/pleadings rather than the form. Additionally the Petitioner asks the Court to take judicial notice of: Faretta v. State of California (422 US 806, 45 LEd2d 562, 95 Sct 2525 (1975)), an individual has a constitutional right to represent himself, Devine v Indian River County School Board (121 F3d 576 (11th Cir 1997)), right to proceed pro se is fundamental statutory right that is afforded highest degree of protection, Rand v Rowland (154 F3d 952 (9th Cir 1998)), pro se litigants must be ensured meaningful access to the courts; Boguslavsky v Kaplan (159 F3d 715 (2nd Cir 1998)), pro se litigant is allowed some degree of flexibility in pleading his action, Frost v Symington (197 F3d 348 (9th Cir 1999)), pro se litigant's pleadings must be construed liberally on motion for summary judgement, and Petitioner hereby makes the following asseverations, answers, complaints, pleadings, notices, and demands in the

above referenced matter without waiver of any defenses.

And now:

To. Judge Robert N. Armen, Jr.

1 As Addressee/Recipient of this special letter of Notice and Demand, and as holder in due course of all documents submitted to the Court by the Petitioner, you, Judge, are bound in good faith to explain the reason why Petitioner's recent amendment, described herein, was altered by the Court and then denied by the Court Your written and signed answer shall be mailed as first class mail, post paid, via the United States Postal Service, to the Petitioner, within thirty (30) days of the date of this instrument

> Silence: U S. v. Tweel, 550 F 2d 297, 299-300 (1977) "Silence can only be equated with fraud when there is a legal or moral duty to speak, or when an inquiry left unanswered would be intentionally misleading * * * We cannot condone this shocking conduct * * *. If that is the case we hope our message is clear This sort of deception will not be tolerated and if this is routine it should be 'corrected immediately."
>
> The Doctrine of Nihil Dicit is cited, Vide 15 Vin Ab. 556; Dane's Ab. Index, h. t.
>
> NOTICE Pure and simple silence cannot be considered as a consent to a contract, except in

> cases when the silent person is bound in good faith to explain himself, in which case, silence gives consent 6 Toull. liv. 3, t. 3, n 32, note; 14 Serg. & Rawle, 393; 2 Supp to Ves jr 442, 1 Dane's Ab c. 4, art 4, §3, 8 T. R 483, 6 Penn. St R 336, 1 Greenl Ev. 201, 2 Bouv Inst. n. 1313
>
> Blacks: Nihil Decit: He says nothing. This is the name of the judgement which may be taken as of course against a defendant who omits to plead or answer the plaintiff's declaration or complaint within the time limited In some jurisdictions it is otherwise known as judgement "for want of a plea."

2 Judge, I am in receipt of your letter, so called, on March 9, 2009, a D , a copy of which is enclosed, said letter stamp-dated February 27, 2009, the mailing envelope of same bearing a postmark of March 6, 2009. You originally received and filed Petitioner's document on February 23, 2009 The document or "letter" as returned to Petitioner is actually page one (p 1) of Petitioner's twenty-three page mailing dated February 18, 2009, entitled "New Affirmative Matter, Tender of Issue, Denial, Subpoena, and Offer of Proof by way of a further Amendment to the Amended Petition of nineteen pages dated January 26, 2009," and mailed under cover of a Certificate of Mailing dated Feb 19, 2009, and sent post paid via United States Postal Service, Priority Mail #4202021791018052136830785544 35, #4202021791018052136830261256 63, and

#4200222291018052136831204975 36, to the Court and the Respondent.

3. Petitioner's mailing was clearly titled and headed as "New Affirmative Matter, Tender of Issue, Denial, Subpoena, and Offer of Proof by way of a further Amendment to the Amended Petition of nineteen pages dated January 26, 2009." Yet your reply indicates that Petitioner's submitted amendment, although clearly labeled and titled as such, was changed to "AS MOTION TO VACATE" (over-printed in red ink pen by someone's hand-written print) and then was rubber stamped: "U. S. Tax Court, DENIED, February 27, 2009, (Signed) Robert N. Armen, Jr., SPECIAL TRIAL JUDGE."

4 The Petitioner's documents, the amendment, along with Petitioner's Exhibits: B, C, R (R-1 through R-8), and amended V, were clearly accepted and filed by the Tax Court on February 23, 2009, but the first page of just the amendment was subsequently altered after its receipt by the Court and returned to the Petitioner without comment or explanation. I object and protest on and for the record, and demand that the Court take Judicial Notice of my continuing objection and protest, to the unjustified re-labeling, and the ensuing and resulting mis-characterization, of Petitioner's amendment of twenty-three pages applied to and incorporated within the original "Amended Petition" of nineteen pages dated January 26, 2009. The former Amended Petition was submitted under order of the Court and in accordance and compliance with said Order of the Court dated January 2, 2009,

that the Petitioner shall, on or before February 2, 2009, file an Amended Petition The Amended Petition was timely filed with the Court.

5. But upon discovery of new affirmative matter and the realization that the Offer of Proof may have been presented inarticulately and weakly, the twenty-three page document in question entitled "New Affirmative Matter, Tender of Issue, Denial, Subpoena, and Offer of Proof by way of a further Amendment to the Amended Petition of nineteen pages dated January 26, 2009," was constructed and submitted as an amendment (supplement/attachment/part-of/incorporated within-therein) to the January 26th Amended Petition and it is, and has, the intention and effect, by reference and statement, that the latter amendment be included as a part of the former Amended Petition It was incorporated therein and made wholly a part thereof by reference They became one and the same and are inseparable. The Court did err in altering and then dismissing the document in question Please correct the error now

6 Petitioner objects to, and protests, the re-titling of Petitioner's filed amendment and the resulting mis-characterization of Petitioner's amendment originally titled "New Affirmative Matter, Tender of Issue, Denial, Subpoena, and Offer of Proof by way of a further Amendment to the Amended Petition of nineteen pages dated January 26, 2009" The mis-characterization and subsequent denial of same wrongfully and unfavorably alters and diminishes the effectiveness of the original Amended Petition as well

as the amendment itself and results in a denial of Petitioner's right to bring into Court his witnesses, evidence, testimony, theory of law, and a tender issue of law in this action.

7. Anyone that has passed the BAR could not possibly mistake Petitioner's document As Motion to Vacate as it clearly follows the outline offered in Koffler/Reppy (hereinafter "K/R"), Pleadings, Chapter 19, Considerations Preliminary to the Classifications of Defenses Petitioner encountered K/R in his studies and in Chapter 2 of Petitioner's study guide, the Petitioner found what is represented to be the proper formula for an Offer of Proof In rough summary, the Petitioner offered: New affirmative matter, a tender of legal issue, a denial of a liability or a duty alleged by the Respondent, a Subpoena Duces Tecum to bring forth the Respondent (or his authorized delegate) and Respondent's alleged proof of claim, a denial of Respondent's claim as no claim has been tendered by the Respondent, and an Offer of Proof by the Petitioner to stand before the bench to offer into and onto the record the Petitioner's witnesses, evidence, testimony, and theory of applicable law. It is well settled in law that when an offer of proof is made, the Court must accept the offer

8 Petitioner demands that the Court send to the Petitioner a bonafide, signed letter containing, outlining, and fully revealing and stating, expansive context without limitation, the meaningful and relevant reasons that the Court altered Petitioner's amendment and then denied same without comment or

notation. Petitioner demands that the Court fully inform in writing, expansive context without limitation, the Petitioner and provide to the Petitioner an honest accounting of the Court's decision to "alter-deny" the Petitioner's document. Petitioner demands of the Court, expansive context without limitation, a clear statement of both the law and the facts relied upon by the Court in reaching its determination of denial of Petitioner's amendment after its alteration and mis-characterization by the Court. The Court shall fully disclose, expansive context without limitation, its authority to alter and deny the amendment entitled "New Affirmative Matter, Tender of Issue, Denial, Subpoena, and Offer of Proof by way of a further Amendment to the Amended Petition of nineteen pages dated January 26, 2009."

9. Again, Petitioner objects and protests on and for the record the denial of Petitioner's referenced document as it is needful and necessary for the defense of Petitioner's position and the prosecution of this case. Petitioner does not agree with the Court's decision, there is no assent, consent, or agreement to the mis-characterization and denial of Petitioner's documents and the Petitioner must proceed as if the Court originally accepted the documents as received and as if the Court never altered or denied the documents.

10. Petitioner denies that the amendment is a motion to vacate and avers that it is an amendment to the Amended Petition.

Signed and executed this day February 18th, 2009, a D

s/ Patrick-Walsh: Faucher
Patrick-Walsh Faucher
Post Location, In Care of:
c/o 49 Mack Road
Fitchburg
Massachusetts Commonwealth
Non-Domestic

Enclosure: One (1) copy of:
altered and denied amendment sheet,

Court: One (1) original and five (5) copies:
United States Postal Service,
Priority Mail, postage paid,
Flat Rate Envelope: #
420202179101805213683071990711

Court: One (1) copy.
United States Postal Service,
First Class Mail, postage paid

Respondent: One (1) copy:
United States Postal Service,
First Class Mail, postage paid

Docket No : 27749-08

Certificate of Service

This is to certify that a copy of the foregoing Petitioner's special letter to Judge Armen, Jr. entitled "NOTICE AND DEMAND, Notice of Objection and Protest, and Demand for timely Answer and Explanation" was served on the Respondent by mailing the same on March 18th, 2009, in a properly addressed, Postage paid, envelope addressed as follows.

Clarissa C. Potter, Acting Chief Council
c/o Michael R. Fiore, Associate Area Council
Council Offices, Internal Revenue Service
Tip O'Neill Building
Room 401
10 Causeway Street
Boston, Massachusetts 02222-1061

Signed and executed this day March 18th, 2009, a D

s/ Patrick-Walsh: Faucher
Patrick-Walsh Faucher
Post Location, In Care of:
c/o 49 Mack Road
Fitchburg
Massachusetts Commonwealth
Non-Domestic

UNITED STATES TAX COURT

Patrick-Walsh: Faucher,
Petitioner

v

Commissioner,
Internal Revenue Service,
Respondent

Docket No.: 27749-08

NOTICE AND DEMAND
Notice of Objection and Protest
and
Demand for Timely Answer and Explanation

Take notice that this letter is expressly for the attention of

"JW"
Office of the Clerk
United States Tax Court
400 Second Street, N.W.
Washington, DC 20217

But first:

The Petitioner again wishes to point out to the Court that he is NOT an individual schooled in the law, but as an individual exercising his right under law for the action of the court. As such, the Petitioner asks the Court look to the substance of the pleadings

rather than the form and asks the Court to take judicial notice pursuant to Section 32 of the Judiciary Act of 1789 (1 Stat. 73) which specifies that "courts respectively shall proceed and give judgement according as the right of the cause and matter in law shall appear unto them, without regarding any imperfections, defects, or want of form." The Petitioner further asks the Court to take judicial notice pursuant to Rule 201 of the Federal Rules of Evidence of the enunciation of principles stated in King v. Knoll (No. 04-04149-JAR), Whitney v. State of New Mexico (113 F.3d 1170), and Hames v. Kerner (404 U.S. 519), wherein the courts directed that those who are unschooled in law making complaints/pleadings shall have the Court look to the substance of the complaint/pleadings rather than the form. Additionally the Petitioner asks the Court to take judicial notice of: Faretta v. State of California (422 US 806, 45 LEd2d 562, 95 Sct. 2525 (1975)), an individual has a constitutional right to represent himself, Devine v. Indian River County School Board (121 F3d 576 (11th Cir 1997)), right to proceed pro se is fundamental statutory right that is afforded highest degree of protection; Rand v. Rowland (154 F3d 952 (9th Cir 1998)), pro se litigants must be ensured meaningful access to the courts; Boguslavsky v. Kaplan (159 F3d 715 (2nd Cir. 1998)), pro se litigant is allowed some degree of flexibility in pleading his action; Frost v. Symington (197 F3d 348 (9th Cir. 1999)), pro se litigant's pleadings must be construed liberally on motion for summary judgement, and Petitioner hereby makes the following asseverations, answers, complaints, pleadings, notices, and demands in the

above referenced matter without waiver of any defenses.

And now

To "JW" in the Clerk's Office,

1. As Addressee/Recipient of this special letter of Notice and Demand, and as holder in due course of all documents submitted to the Court by the Petitioner, you, "JW," are bound in good faith to explain the reason why Petitioner's recent letter, described herein, was denied and returned by the Court. Your written and signed answers to my questions and a proper explanation of your statements and allegations shall be subscribed to and signed by your hand, and to timely mailed to Petitioner via United States Postal Service, first class mail, post paid, within thirty (30) days of the date of this instrument. Hereof, fail not at Thine own peril.

2. Notice to the Receipent.

** Silence: U.S. v. Tweel, 550 F.2d 297, 299-300 (1977) "Silence can only be equated with fraud when there is a legal or moral duty to speak, or when an inquiry left unanswered would be intentionally misleading * * *. We cannot condone this shocking conduct * * *. If that is the case we hope our message is clear. This sort of deception will not be tolerated and if this is routine it should be corrected immediately."

The Doctrine of Nihil Dicit is cited, Vide 15 Vin.

Ab 556; Dane's Ab Index, h t

NOTICE: Pure and simple silence cannot be considered as a consent to a contract, except in cases when the silent person is bound in good faith to explain himself, in which case, silence gives consent 6 Toull. liv 3, t 3, n. 32, note, 14 Serg. & Rawle, 393, 2 Supp to Ves. jr. 442, 1 Dane's Ab c. 1, art. 4, §3; 8 T R 483; 6 Penn St. R 336, 1 Greenl. Ev. 201; 2 Bouv Inst n. 1313

Blacks: Nihil Decit: He says nothing This is the name of the judgement which may be taken as of course against a defendant who omits to plead or answer the plaintiff's declaration or complaint within the time limited. In some jurisdictions it is otherwise known as judgement "for want of a plea "

2 "JW," I am in receipt of your form, cover letter, so called, on March 18, 2009, a D , a copy of which is enclosed, said letter dated 03/16/099; the mailing envelope of same bearing a postmark of March 16, 2009 You originally received and filed Petitioner's document on March 23, 2009, at 11 21 AM The Petitioner's document as returned to Petitioner by the Clerk's Office is actually a five (5) page letter to the Court entitled "Corrections and Amplifications," and mailed via United States Postal Service, First Class Mail, postpaid, to the Court on February 20th, 2009, a D.

3 Petitioner's mailing was clearly titled and headed as "Corrections and Amplifications" Yet your reply indicates that Petitioner's submitted letter, although clearly labeled and titled as such, was changed to "AS MOTION TO VACATE" (over-printed in red ink pen by someone's hand-written print) and then was rubber stamped: "U S Tax Court, DENIED, February 27, 2009, (Signed) Robert N Armen, Jr., SPECIAL TRIAL JUDGE."

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5 But upon discovery of new affirmative matter and the realization that the Offer of Proof may have

been presented inarticulately and weakly, the twenty-three page document in question entitled "New Affirmative Matter, Tender of Issue, Denial, Subpoena, and Offer of Proof by way of a further Amendment to the Amended Petition of nineteen pages dated January 26, 2009," was constructed and submitted as an amendment (supplement/attachment/part-of/incorporated within-therein) to the January 26th Amended Petition and it is, and has, the intention and effect, by reference and statement, that the latter amendment be included as a part of the former Amended Petition. It was incorporated therein and made wholly a part thereof by reference. They became one and the same and are inseparable. The Court did err in altering and then dismissing the document in question. Please correct the error now.

6. Petitioner objects to, and protests, the re-titling of Petitioner's filed amendment and the resulting mis-characterization of Petitioner's amendment originally titled "New Affirmative Matter, Tender of Issue, Denial, Subpoena, and Offer of Proof by way of a further Amendment to the Amended Petition of nineteen pages dated January 26, 2009." The mis-characterization and subsequent denial of same wrongfully and unfavorably alters and diminishes the effectiveness of the original Amended Petition as well as the amendment itself and results in a denial of Petitioner's right to bring into Court his witnesses, evidence, testimony, theory of law, and a tender issue of law in this action.

7. Anyone that has passed the BAR could not

possibly mistake Petitioner's document As Motion to Vacate as it clearly follows the outline offered in Koffler/Reppy (hereinafter "K/R"), Pleadings, Chapter 19, Considerations Preliminary to the Classifications of Defenses. Petitioner encountered K/R in his studies and in Chapter 2 of Petitioner's study guide, the Petitioner found what is represented to be the proper formula for an Offer of Proof In rough summary, the Petitioner offered: New affirmative matter, a tender of legal issue, a denial of a liability or a duty alleged by the Respondent, a Subpoena Duces Tecum to bring forth the Respondent (or his authorized delegate) and Respondent's alleged proof of claim, a denial of Respondent's claim as no claim has been tendered by the Respondent, and an Offer of Proof by the Petitioner to stand before the bench to offer into and onto the record the Petitioner's witnesses, evidence, testimony, and theory of applicable law. It is well settled in law that when an offer of proof is made, the Court must accept the offer.

8. Petitioner demands that the Court send to the Petitioner a bonafide, signed letter containing, outlining, and fully revealing and stating, expansive context without limitation, the meaningful and relevant reasons that the Court altered Petitioner's amendment and then denied same without comment or notation. Petitioner demands that the Court fully inform in writing, expansive context without limitation, the Petitioner and provide to the Petitioner an honest accounting of the Court's decision to "alter-deny" the Petitioner's document Petitioner demands of the Court, expansive context without limitation, a

clear statement of both the law and the facts relied upon by the Court in reaching its determination of denial of Petitioner's amendment after its alteration and mis-characterization by the Court. The Court shall fully disclose, expansive context without limitation, its authority to alter and deny the amendment entitled "New Affirmative Matter, Tender of Issue, Denial, Subpoena, and Offer of Proof by way of a further Amendment to the Amended Petition of nineteen pages dated January 26, 2009."

9. Again, Petitioner objects and protests on and for the record the denial of Petitioner's referenced document as it is needful and necessary for the defense of Petitioner's position and the prosecution of this case Petitioner does not agree with the Court's decision; there is no assent, consent, or agreement to the mis-characterization and denial of Petitioner's documents and the Petitioner must proceed as if the Court originally accepted the documents as received and as if the Court never altered or denied the documents

10. Petitioner denies that the amendment is a motion to vacate and avers that it is an amendment to the Amended Petition.

Signed and executed this day February 18th, 2009, a D.

s/ Patrick-Walsh Faucher
Patrick-Walsh: Faucher
Post Location, In Care of
c/o 49 Mack Road
Fitchburg

Massachusetts Commonwealth
Non-Domestic

Enclosure: One (1) copy of
altered and denied amendment sheet,

Court: One (1) original and five (5) copies
United States Postal Service,
Priority Mail, postage paid,
Flat Rate Envelope: #
420202179101805213683071990711

Court: One (1) copy:
United States Postal Service,
First Class Mail, postage paid

Respondent: One (1) copy:
United States Postal Service,
First Class Mail, postage paid

Docket No. 27749-08
Certificate of Service

This is to certify that a copy of the foregoing Petitioner's special letter to Judge Armen, dr. entitled "NOTICE AND DEMAND, Notice of Objection and Protest, and Demand for timely Answer and Explanation" was served on the Respondent by mailing the same on March 18th, 2009, in a properly addressed, Postage paid, envelope addressed as follows:

Clarissa C. Potter, Acting Chief Council
c/o Michael R. Fiore, Associate Area Council
Council Offices, Internal Revenue Service
Tip O'Neill Building
Room 401
10 Causeway Street
Boston, Massachusetts 02222-1061

Signed and executed this day March 18th, 2009, a.D.

s/ Patrick-Walsh: Faucher
Patrick-Walsh Faucher

Post Location, In Care of:
c/o 49 Mack Road
Fitchburg
Massachusetts Commonwealth
Non-Domestic

UNITED STATES TAX COURT
Washington, DC

Patrick-Walsh: Faucher,
Petitioner

v

Commissioner of Internal Revenue,
Respondent

Docket No. 27749-08

Objection to and Protest of
"ORDER OF DISMISSAL AND DECISION"

The Petitioner wishes to point out to the Court that he is an individual not schooled nor experienced in the law, but as an individual exercising his right under law for the action of the court. As such, the Petitioner asks the Court look to the substance of the pleadings rather than the form and asks the Court to take judicial notice pursuant to Section 32 of the Judiciary Act of 1789 (1 Stat. 73) which specifies that "courts respectively shall proceed and give judgement according as the right of the cause and matter in law shall appear unto them, without regarding any imperfections, defects, or want of form." The Petitioner further asks the Court to take judicial notice pursuant to Rule 201 of the Federal Rules of Evidence of the enunciation of principles stated in King v. Knoll (No. 04-04149 JAR), Whitney v. State of New Mexico (113 F.3d 1170), and Haines v. Kerner (404 U.S. 519),

wherein the courts directed that those who are unschooled in law making complaints/pleadings shall have the Court look to the substance of the complaint/pleadings rather than the form. Additionally the Petitioner asks the Court to take judicial notice of. Faretta v. State of California (422 US 806, 45 LEd2d 562, 95 Sct 2525 (1975)), an individual has a constitutional right to represent himself, Devine v Indian River County School Board (121 F3d 576 (11th Cir 1997)), right to proceed pro se is fundamental statutory right that is afforded highest degree of protection, Rand v Rowland (154 F3d 952 (9th Cir 1998)), pro se litigants must be ensured meaningful access to the courts, Boguslavsky v. Kaplan (159 F3d 715 (2nd Cir. 1998)), pro se litigant is allowed some degree of flexibility in pleading his action; Frost v Symington (197 F3d 348 (9th Cir 1999)), pro se litigant's pleadings must be construed liberally on motion for summary judgement, and Petitioner hereby makes the following asseverations, answers, complaints, pleadings, notices, and demands in the above referenced matter without waiver of any defenses

Objection and Protest

Comes now the Petitioner, Patrick-Walsh. Faucher, to object to and protest the errors of the Court contained within the order of the Court entitled and stylized as: "ORDER OF DISMISSAL AND DECISION." This is not an appeal but an objection to and protest of an Order rendered in error. The Petitioner does not agree, assent, or consent to the

Decision rendered.

1. The Court alleges, "This case is before the Court on respondent's Motion To Dismiss For Failure To State A Claim Upon Which Relief Can Be Granted, filed December 30, 2008." Petitioner denies this allegation. This case was brought to and is properly before the Court via Petitioner's claim that Respondent's allegations fail in fact and law (no perfected claim, failure of due process and equal protection, no verified claim, no Assessment Certificate, no witnesses, evidence, and testimony, no sworn or oath documentation) and is properly before the Court awaiting just action by way of Petitioner's verified claims founded in fact and in law under Public Law 97-280, 96 Stat. 1211, U.S. v. Seeger, 380 US 163, Scriptural Law, and other relevant points previously listed, on Petitioners petition filed on or about November 14, 2008, said petition wrongfully disregarded by the Court. Respondent's Motion to Dismiss is unsupported and a minor issue on one side of the Case and one is forced to take notice that there is a more robust, compelling, superior, and opposing issue tendered by the Petitioner to dismiss the Respondent's Motion. The core issues are that the Respondent failed and is entitled to nothing. Respondent: a.) was prevented from and failed to perfect an Administrative Claim, b)failed to afford to the Petitioner an opportunity for an Administrative Hearing as requested resulting in a violation of due process and equal protection as well as disregard for Respondent's own rules and regulations; c) failed to present any witnesses, evidence, testimony in support;

d) failed to tender the required Assessment Certificate with supporting documents attached (See Exhibit G and G-Supplement), and; e) otherwise failed to provide any verified documents or an individual with first hand knowledge of the Respondent's position in this case. The only Thing knowingly brought to the table by the Respondent is a tainted story based upon an altered record (fraud) that misdirects the Court and causes it, or allows it, to proceed under color of law that, as a result, has no force nor effect in law (See Exhibit I, Lawyers can not testify) Therefore Petitioner denies the same

2. The Court alleges "In a notice of deficiency dated August 15, 2008, respondent determined a deficiency in, and additions ("penalties") to, petitioner's Federal income tax for 2006." Petitioner denies this allegation There can be no "Notice of Deficiency" without a valid deficiency and Petitioner asserts and avers that no valid deficiency exists There appears to be two ways by which the Respondent can arrive at and produce a valid deficiency: a) perfected administrative claim, or b) a verified written communication and/or presentment based upon: 1) due process of law, and 2) some duty incumbent upon Petitioner to file and pay tax or tax pursuant to a liability. Petitioner denies this allegation No verified deficiency has been tendered by the Respondent and therefore no notice of deficiency has been effected. In answer to a), it is proper to cite the obvious:

> "Respondent: a.) was prevented from and failed to perfect an Administrative Claim, b)failed to afford to the Petitioner an opportunity for an

Administrative Hearing as requested (violation of due process and equal protection, and Respondent's rules and regulations); c) failed to present any witnesses, evidence, testimony to support a claim, d) failed to tender the required Assessment Certificate with supporting documents attached, and; e) otherwise failed to provide any verified material or an individual with first hand knowledge of the Respondent's position in this case. The only Thing knowingly brought to the table by the Respondent is a contrived and tainted story (violation of the Clean Hands Doctrine) based upon an altered record that misdirects the Court and causes it to proceed under color of law that has no force or effect in law resulting in a void judgement.

In answer to b), no verified written communication or presentment was ever tendered, and due process and equal protection of law failed for failure of the Respondent to convene any number of requested administrative hearings as repeatedly requested by the Petitioner. Furthermore the Petitioner clearly stated and set the record as to the lack of any duty or liability to file and pay a tax or tax under Seeger and Public Law 97-280. It is again proper here to cite the obvious already stated in the above italicized paragraph.

3. The Court alleges: "In his Petition, petitioner alleges that as a "non-taxpayer", he does "not pay taxes" and has "no duty to file". Petitioner further alleges that he is neither a citizen nor resident of the United States, but rather "a Hebrew, Tribe of Reuben" and "a Denizen, a Stranger and Sojourner in this

country [the United States] (as per Leviticus 25:23)" Petitioner goes on to describe himself as "a religious objector", i.e., "an ambassador of the Kingdom of Israel in the service of the Creator, Elohim, the God of Abraham, Issac, and Jacob", who, while "required to pay tithes and offerings", has "no duty to file and pay [Federal internal revenue] taxes". Petitioner does not object to these allegations except with certain reservations and corrections. Under the Blocking Rule, so called, the terms "[the United States]" and "[Federal internal revenue]" do not exist in or on this document. See United States Government Printing Office, Style Manual, Chapter 8, Brackets, 8.20. Also, the Court under Seeger is barred from exploring or even considering the religious beliefs of the Petitioner and need only determine the sincerity of Petitioner's beliefs as dictated in the Seeger Doctrine. Furthermore the quotations cited are out of context and pose a form of censorship (mis-statements/untruths) that alters the meaning and effect of the quotation resulting in a misrepresentation of the fact, law, and intent expressed in the whole of the statement containing the citation. Nothing is to be gained from the subtle mockery of Petitioner's religious beliefs other than an appearance of religious bigotry and hate. See Exhibits J, Asseveration, K, Negative Averments; L, Affirmative Averments; N, Social Security Letters; O, Expatriation, P, Ambassadors, and R, Religious Objector, for a full reading of the statements.

4 The Court alleges. "After respondent filed his December 30, 2008 motion, the Court issued an Order dated January 2, 2009, directing petitioner to file a

proper amended petition and any objection to respondents's motion." Petitioner does not object to this allegation.

5 The Court alleges: "On January 8, 2009, the Court received from petitioner a "NOTICE", which was filed as petitioner's Objection to respondent's December 30, 2008 motion Petitioner does not object to this allegation.

6. The Court alleges. "Thereafter, on January 13, 2009, the Court received a 700+ page document from petitioner, which was filed as petitioner's Motion To Dismiss and summarily denied by the Court on January 15, 2009, as frivolous and groundless. Petitioner denies these allegations. The "700+ page document referred to by the Court was Petitioner's motions with Exhibit A attached in support thereof. The motion in question is a restatement of a document contained within Exhibit A. See: Exhibit A, SPECIAL VISITATION, pp. 550-607. The motion, so called, was mis-labeled by the Court and then denied. It is true that there is a specific motion to dismiss within the document, but it is not the substance of the document nor the whole of the document or its main intent. The document is a statement of the Case at hand divided into specific categories such as: Jurisdiction (in two parts), Affirmative and Negative Averments (such as "I am not a tax protester"), Questions Presented for Answers; Statement of Parties; Authorities; Statement of Facts and Proceedings, Statement of the Case; Argument, Conclusion; Undisputed Facts, Appendix of Authorities; Tentative Ruling; and Offer of Proof.

Petitioner objects and protests and notices the Court to take judicial notice of Petitioner's continuing objection and protest in this Case of the subversion of Petitioner's documents. Take notice that the Court's decision has the full force and effect of impeaching the supporting paperwork of Respondent as well of Petitioner by way of its actions. Exhibit A is a time line of written communications and presentments sent by the Respondent to the Petitioner and the corresponding answer by the Petitioner to Respondent's allegations. If the document is frivolous and groundless, then also now are Respondents's allegations frivolous and groundless. The Court has impeached the alleged deficiency and notice of deficiency and all the proceedings upon which the Case has been based and all of the court's rulings are now null and void from the beginning. If the Court's decision stands, then there is no controversy between the parties.

7 The Court alleges: "On February 2, 2009, the Court received from Petitioner two documents, the first an "Objection and Motion to Quash," which was filed as petitioners Supplemental Objection to respondent's December 30, 2008 motion, and the second a 1501 page Amended Petition. In the Amended Petition, petitioner continues to pursue his tax protest agenda. Petitioner vigorously denies this allegation, mis-characterization, and mis-statement and mis-representation of the record. The Court is reminded that Petitioner moves forward based upon Public Law 97-280, 96 Stat. 1211, Pub. Law 103 141, 15 Stat.249, 31 USC 3124, Holy Scriptures, Seeger Doctrine, Religious Free Exercise

clause of the First Amendment, discrimination against a suspect minority of religious objectors, and many other valid principals outlined in Petitioner's documents. To glaze over the law and facts presented in Petitioner's documents is an absurdity, a nullity, and an insult to righteous men. The Petitioner denies that he is a tax protester and again avers that he is a Religious Objector and has tendered an issue of law to be considered at a bench trial. The Objection and Motion to Quash was a fifteen (15) page document; the Amended Petition submitted was a nineteen (19) page document and both documents wee ordered by the Court. The balance of the mailing were Exhibits: D, Letters Requesting Administrative Hearings; E, IRS Publication 3498-A, Examination Process (IRS offer for administrative hearings found in Exhibit A at pp. 228-235), F, Void Judgements, G, Internal Revenue Manual (IRM) Excerpts (e.g., Assessment Certificate required); Supplement to Exhibit G, text copy of IRM, Part 3, Chapter 17, Section 63 as: 3.17.63.15.7, 3.17.63.15.8, 3.17.63.15.9; H, Qualified Tax-Exempt Pension; I, Lawyers Can't Testify, J, Asseveration of May 13, 2008 going back to April 2004, K, Specific NEGATIVE Averment (re-statement that "The Petitioner is not a tax protestor" p. 3, and "Offer of Proof" p. 4), L, Specific AFFIRMATIVE Averment; M, Tax Code Titles and Sections that Link and Bind to the Tax (tax or tax); N, Social Security Letters; O, Expatriation, P, Ambassador, Letter of Credence; Q, Authorities, S, Authentication (Title 28 Appendix, Rule 902 and Rule 901; T, Statement of Parties; U, INDEX, for Amended Petition; V, Table of Exhibits in this mailing, and a reminder that Exhibit A was previously

submitted, and Exhibit B and C are submitted under separate cover

8 The Court alleges: "Giving due regard to the statements contained in respondent's December 30, 2008 motion, which statements are incorporated into this order as the findings of fact and analysis of the Court made in support of the ruling embodied herein, and further giving petitioner not only the benefit of every doubt as we are required to do so at this stage of the proceeding, *** but wide pleading latitude as a pro se litigant, *** we find that neither the Petitioner nor the Amended Petition in this case raises any justiciable issue. See ***" Petitioner denies this allegation Petitioner filed many documents that the Court failed to consider Many of the documents were mis-re-labeled and then denied and are embodied herein by reference as Exhibits A through V. The Court erred in considering only one selected document specified above But even that document raises issues of law and fact that must be judged at trials, the legal issues at the bench and then the factual issues at a Trial by Jury The Petitioner stated many times in virtually all of the documents submitted to the Court stating an "Offer of Proof," that Petitioner was ready to stand trial at the bench for the legal issued tendered by the Petitioner and then by a Jury of his peers to consider the facts If the Court properly considered even just the single document cited, the Court, in good conscience, could not possible arrive at the tainted decision that it did. Due process and equal protection of the law has been disregarded in this process. As for the inference that I may be an experienced litigator, I

again state that I am not schooled or experience in the law See: Introduction at beginning and paragraph 9 below

9. The Court alleges: "Given the hundreds of citations (statutory, judicial, regulatory, and otherwise) that populate petitioner's various filings, one might conclude that petitioner is a seasoned and accomplished litigator not deserving of wide pleading latitude as a pro se litigant." Petitioner denies this footnote allegation. Petitioner is not schooled or experienced in law The first attempt to construct a document to be submitted was back in April 2004, when the Asseveration to the Social Security Administration was tendered. See Exhibit A, pp. 8-15 plus attachments Not a bad presentation, some errors found and corrected later, but it took about a year to research the material and formulate a proper presentation. The subsequent corrected document is better and is recorded at the local County Recorder's Office See Exhibits J and O.

9b) The first documents prepared for this Court were based upon Supreme Court Justice Antonon Scalia's book "Making Your Case, the Art of Persuading Judges." The Court dismissed out these and subsequent documents as frivolous. Hopefully they are compliant enough with the high Court to be brought before the United States Supreme Court later.

9c) As background, Chief Justice Burger made a compelling speech as the keynote speaker to the assembled at an annual meeting of the American Bar Association in Las Vegas either in 1968 or 1978 (I remember it as '68 but my next friend said it was '78).

The Justice said that eighty percent (80%) of trial lawyers were incompetent (my friend remembers it as being 90% incompetent). So in either '68 or '78 about 80% to 90% of trial lawyers are incompetent. So all I, the Petitioner, need do is merely work hard and be competent. I have been studying, reading, writing, asking questions, contemplating, considering, concluding, construing, and cutting and pasting the issues at hand. I certainly hope and pray that this Court, nor any other Court, [does not] penalizes me, the Petitioner, for showing himself worthy as a workman and performing due diligence in this area of concern and interest. I have the firsthand knowledge to make these documents.

9d.) Now, one can see why the Petitioner may have the appearance of a law education and law experience when compared to contemporary lawyers. Petitioner merely needs to study hard and apply himself.

10. The Court alleges: "Premises considered, it is ORDERED that respondent's Motion To Dismiss For Failure To State a Claim Upon Which Relief Can Be Granted, Filed December 30, 2008, is granted and this case is dismissed upon the Stated ground. Petitioner denies this allegation. Premises is defined in Blacks Law Dictionary as: That which is put before, that which precedes; the foregoing statements. Thus, in logic, the two introductory propositions of the syllogism are called the "premises," and from them the conclusion is deduced. So, in pleading, the expression "inconsideration of the premises" means in consideration of the matters hereinbefore stated. See

Alaska Imp. Co V. Hirsch, 119 Cal 249, 47 P. 124; Meese v. Northern Pac. Ry. Co , C.C.A Wash., 211 F.254, 259. The Docket lists a limited, censored, and select statement of events artificially constructed by arbitrarily mislabeling Petitioners documents and then summarily dismissing the documents to the advantage of the Respondent and to the detriment of the Petitioner The Court has failed to provid the widest latitude that must be afforded a Pro Se seeking justice before the Bank The Petitioner objects and protests and further states that the Court did err in reducing the Petitioner's portion of and contribution to the whole of the premises to irrelevancy and raising up and supporting the Respondents bogus claim to an elevated fiction of "substance." The Court failed to consider: Respondent failed to perfect an administrative claim and failed to provide a verified Assessment Certificate or even a sworn or attested document in support of the claim, or present competent witnesses, evidence, or testimony to give life to the otherwise bogus claim, or to provide an Offer of Proof when asked to do so If the Court considered these simple facts, it could not in any way, shape, or form award any decision to the Respondent. On the other hand the Petitioner presented overwhelming facts and a theory of law that conflicts with, and is superior to, any allegation or presumed underlying duty or liability to file and pay a tax or tax. These conflicts in law are absurdities that must be resolved at the Bench.

11. The Court alleges: "It is further ORDERED and DECIDED that there is a deficiency in, and additions to, petitioner's Federal income tax as follows:

2006/$5,939.00/ $1,336.28/ $445.43/ $281.05, * As per the August *** in such notice Petitioner denies this allegation. The Court failed to consider that the Respondent failed to produce a perfected administrative claim or to produce any self-authenticating, verified, sworn, notarized, or other type of acceptable proof such as witness, evidence, and testimony in support of the Respondent's claim. The Court failed to consider the documents provided by the Petitioner showing that Petitioner has no Social Security Administration attachment, account, or number and the underlying nexus and connection to the Internal Revenue Code via Social Security is broken and no duty or liability can lay. The Court's Order and Decision are unbalanced. In reading the Order of Dismissal and Decision there is no balance. The Court mentions select bits from Petitioner's "allowed" documents (but the whole of all documents), which are true as far as they go, but somehow seem to rise to the level of a mockery of the Petitioner's religious beliefs while no mention of the Respondent's affirmative points are mentioned. The Respondent made allegations and the Petitioner denied, and does deny, them. The Petitioner made allegations and the Respondent failed to address any of Petitioner's pleadings. Petitioners unchallenged allegations and averments stand as truth in pleadings. The Respondent came to the Court with a defective claim yet the Court seemed not to mention any reasoned and meaningful decision based upon relevant fact and law why Respondent's petition can stand. The Petitioner presented in each of the documents submitted to the Court the facts, the law, the denial of Respondent's

allegations, the denial of the underlying liability presumed to attach thereto, the presentment of verified facts in favor of the Petitioner, the lack of any nexus or connection by the Petitioner to the Revenue Laws, so called, via the Social Security Number, and the denial of the many facets that would normally bind a free man to the law of man, all of which were passed over by the Court and not mentioned in the decision. The Court's decision is void on its face and has the appearance of a unbalanced, biased, and prejudiced opinion and any decision rendered under such conditions is null and void from the beginning. Therefore, the Court's Decisions and Judgements are void; they are null and void

12. The Court alleges: "(Signed) Robert N. Armen, Jr , Robert N. Armen, Jr, Special Trial Judge, Entered FEB 10, 2009." Petitioner denies this allegation. Petitioner has recognizes new affirmative matter regarding the alleged Court signature. It appears to the Petitioner that the rubber-stamp "signature" that appears on all of the court documents may or may not be an official/credible signature. Therefore the Petitioner disputes, objects, and protests, on and for the record, and Petitioner demands that the Court take judicial notice of Petitioner's continuing dispute, objection, and protest to the use of rubber stamps in lieu of a hand written autograph in ink on the Court documents. Petitioner directs the Court to reissue all of the documents and decisions of the Court that were rubber stamped - reissued and signed with the usual and customary hand written signature in ink. The documents need to be signed that originality and

liability may be determined and laid

13 Furthermore, Petitioner notices the Court, on and for the record, that Petitioner received the ORDER OF DISMISSAL AND DECISION via the United States Mail on March 30, 2009, PM The First Class, prepaid envelope was postmarked March 24, 2009, and the order of the Court contained therein was dated February 10, 2009 Petitioner objects to, on and for the record, and demands that the Court take judicial notice of Petitioner's continuing objection to and protest of the delay in notifying the Petitioner of the Courts's decision March 30, 2009, was the first receipt of the decision of the Court by the Petitioner of a First Class letter deposited at Petitioner's post location. Petitioner objects and protests the time delay, measured in weeks, in notifying the Petitioner via First Class Mail. The failure of the Court to timely notice the Petitioner via First Class Mail, the usual and customary means of notification, deprived the Petitioner of approximately forty-three (43) days to respond to the Court's decision in error That is an inexcusable six (6) weeks delay in notification Therefore as the first official notice to the Petitioner is postmarked March 24, 2009, it is deemed and agreed, and shall be, the date to be used in calculation of 90 day and 120 day deadlines for motions, petitions, and appeals, notwithstanding any law, rule, or regulation to the contrary, of and by the courts assent, consent, agreement, and stipulation thereto under the Doctrine of Nihil Dicit, among others, that service of notice was effected on March 24, 2009, and the due date for any petition, appeal, motion, or the like in this case is

deemed and stipulated to be June 22, 2009, a.D.

Petitioner reserves all of his Rights at all times and waives none of his rights at any time for any cause or reason especially the right to time

Signed and executed this day April 10th, 2009, a.D.

s/ Patrick-Walsh: Faucher
Patrick-Walsh: Faucher

Post Location, In Care of:
c/o 49 Mack Road
Fitchburg
Massachusetts Commonwealth
Non Domestic

Court: One (1) original and five (5) copies
United States Postal Service,
Priority Mail, postage paid,
Flat Rate Envelope. #
420202179101805213683106566102

Respondent: One (1) copy:
United States Postal Service,
First Class Mail, postage paid
Docket No. 27749-08

Certificate of Service

This is to certify that a copy of the foregoing Petitioner's "Motion to Vacate and Reconsider" was served on the Respondent by mailing the same on April 3rd, 2009, in a properly addressed, Postage paid, envelope addressed as follows:

Clarissa C. Potter, Acting Chief Council
c/o Michael R. Fiore, Associate Area Council
Council Offices, Internal Revenue Service
Tip O'Neill Building
Room 401
10 Causeway Street
Boston, Massachusetts 02222-1061

Signed and executed this day April, 10th, 2009, a.D.

s/ Patrick-Walsh: Faucher
Patrick-Walsh. Faucher

Post Location, In Care of
c/o 49 Mack Road
Fitchburg
Massachusetts Commonwealth
Non-Domestic

UNITED STATES TAX COURT
Washington, DC

Patrick-Walsh: Faucher,
Petitioner

v

Commissioner of Internal Revenue,
Respondent

Docket No. 27749-08

Petitioner's first
Motion to Vacate and Reconsider

The Petitioner wishes to point out to the Court that he is an individual not schooled nor experienced in the law, but as an individual exercising his right under law for the action of the court. As such, the Petitioner asks the Court look to the substance of the pleadings rather than the form and asks the Court to take judicial notice pursuant to Section 32 of the Judiciary Act of 1789 (1 Stat. 73) which specifies that "courts respectively shall proceed and give judgement according as the right of the cause and matter in law shall appear unto them, without regarding any imperfections, defects, or want of form." The Petitioner further asks the Court to take judicial notice pursuant to Rule 201 of the Federal Rules of Evidence of the enunciation of principles stated in King v. Knoll (No. 04-04149-JAR), Whitney v. State of New Mexico (113 F.3d 1170), and Haines v. Kerner (404 U.S. 519),

wherein the courts directed that those who are unschooled in law making complaints/pleadings shall have the Court look to the substance of the complaint/pleadings rather than the form. Additionally the Petitioner asks the Court to take judicial notice of: Faretta v. State of California (422 US 806, 45 LEd2d 562, 95 Sct. 2525 (1975)), an individual has a constitutional right to represent himself, Devine v. Indian River County School Board (121 F3d 576 (11th Cir 1997)), right to proceed pro se is fundamental statutory right that is afforded highest degree of protection, Rand v. Rowland (154 F3d 952 (9th Cir 1998)), pro se litigants must be ensured meaningful access to the courts; Boguslavsky v. Kaplan (159 F3d 715 (2nd Cir. 1998)), pro se litigant is allowed some degree of flexibility in pleading his action; Frost v. Symington (197 F3d 348 (9th Cir. 1999)), pro se litigant's pleadings must be construed liberally on motion for summary judgement, and Petitioner hereby makes the following asseverations, answers, complaints, pleadings, notices, and demands in the above referenced matter without waiver of any defenses.

Motion to Vacate and Reconsider

Notice is hereby given that Patrick-Walsh: Faucher, hereby motions the United States Tax Court to:

a) Vacate both the Order of Dismissal and the Decision awarded therein, and

b) Reconsider both the Order of Dismissal and the Decision awarded therein and proceed to

Trial at the Bench to resolve the Petitioner's tendered Offers of Proof and the legal questions that arise as a result of the Petitioner's Theory of Law controlling this Case.

re. Concerning the order of this court captioned as "ORDER OF DISMISSAL AND DECISION" as was entered in a proceeding on February 10, 2009, relating to and including, for illustrative purposes only, expansive context without limitation, in and for the pursuit of justice, the Petitioner directs the Court to take judicial notice of, and act upon.

1. "The knowing misrepresentations of the Respondent;"

2. "the knowing misrepresentations of the Respondent' council,"

3. "the depravation of due process and equal protection of law by the Respondent and an appearance of similar errors by the Court;"

4. "the violation by Respondent and council of the Clean Hands Doctrine and the violation of the Unclean Hands Doctrine;"

5. "the failure of the Respondent to perfect a claim;"

6. "the failure of Respondent or it's council to present any verified witnesses, evidence, or testimony in support of a claim;"

7. "the lack of any meaningful and relevant substance in the nice story told by the council;"

8. "the presentment of a mere story told by the council in lieu of witnesses, evidence, testimony, verified supporting documents, and/or the mandatory Assessment Certificate with supporting documents attached;"

9 "the failure of council to present a verified claim, a verified Assessment Certificate with supporting documents attached, or an Offer of Proof by the Respondent when challenged to do so by the Petitioner;"

10. "the numerous incidents and issues of clear, plain, bald face acts, and fundamental and fatal errors committed by the Respondent and the appearance of same committed by the Court,"

11 "the appearance of abuse of discretion by the court;"

12 "the disregard by the court of Petitioner's many Offers of Proof,"

13 "the arbitrary and unreasoned denial of Petitioner's documents and/or dismissal of same without meaningful explanation by the Court, e.g., dismissal of Petitioner's motion as "Not a proper document to be filed with the court," and, mislabeling of other documents such as the "New Affirmative Matter, Tender of Issue,

Denial, Subpoena, and Offer of Proof ***" to the improper designation "Motion to Vacate and Reconsider" followed by yet another dismissal thereof without a meaningful explanation. The document was not a motion to vacate and reconsider but a clearly labeled part of the previous Court Ordered Amended Petition,"

14. "the wrongful re-labeling of Petitioner's documents by the Court thus changing the meaning, character, legal effect, and/or original intent of the document - then denying same without reasoned explanations citing meaningful and relevant law and facts,"

15. "the failure of the Court to adequately explain and justify its decisions and to explain its reasoned decisions citing meaningful, relevant, and applicable fact and/or law;"

16. "and correct the Court's appearance of bias and prejudice against the Petitioner in favor of the Respondent,"

17. "the questions of subject-matter jurisdiction of the court,"

18. "the legal issues tendered by the Petitioner;"

19. "the legal and constitutional (supreme law) questions raised by the Petitioner,"

20. "and correct the failure of the court to recognize

and consider the status of the petitioner and seemingly mocking said status with an appearance of prejudice;"

21 "and to pursue, consider, and recognize the fatal errors committed by the Respondent and Respondent's council and enter a Void Judgement or Vacate the judgement in this case with prejudice;"

22. "and to consider, recognize, pursue, and apply the effect of the Automatic Reversal Rule;"

23 "and, at the discretion of the Court, to enter a finding of a void judgement, an order to vacate judgement, an order to reverse and remand the case for further action by the lower court (Respondent's administrative process with requested administrative hearings), and any additional, just relief ordered by the Court as it may deem appropriate."

24 "Reserved. The Petitioner reserves the right to admit, submit, mention, cite, add, add in addition to, any and all facts, laws, and citations previously articulated in writing as previously submitted to the Respondent, the Respondent's council, and the Court, such as in pleadings, motions, averments, etcetera, as contained in the whole of all of the documents submitted which are hereby incorporated herein by reference whether stated or not See Exhibits A, B, C, D, E, F, G, H, I, J, K, L, M, N, O, P, Q, R,

S, T, U, and V, already submitted to the Court."

25 "Petitioner objects to and protests any inference that Petitioner is an experienced and/or trained litigator. The Petitioner used, as an example, a book written by Justice Antonon Scalia entitled " Making Your Case, The Art of Persuading Judges," in outlining Petitioner's first document submitted to the Court. It can be found in Petitioner's first Petition to the Court as a supporting document, and in Exhibit A at p. 390 (Exhibit A is the compilation of the supporting documents submitted in Petitioner's first and original petition to the Court), or in Exhibit B as stand alone . The document effectively amends the Respondent's complaint, quashes the Respondent's minor premise and puts forth Petitioner's major premise and the merits of the case by way of a denial of Respondent's allegations, a denial of any assumed/presumed underlying inference of a liability or duty of Petitioner to perform, an admission of facts by the Petitioner, a denial of any wrongdoing by Petitioner, a statement that the Petitioner is ready to stand a Trial by Jury and present his witnesses, evidence, and testimony, and a tender of the Petitioner's Legal Theory in an affirmative defense. This was ignored by the Respondent and the Court throughout the proceedings and the end result must be a void judgement "

Petitioner notices the Court, on and for the

record, that Petitioner received the ORDER OF DISMISSAL AND DECISION via the United States Mail on March 30, 2009, PM. The First Class, prepaid envelope was postmarked March 24, 2009, and the order of the Court contained therein was dated February 10, 2009. Petitioner objects to, on and for the record, and demands that the Court take judicial notice of Petitioner's continuing objection to and protest of the delay in notifying the Petitioner of the Courts's decision. March 30, 2009, was the first receipt of the decision of the Court by the Petitioner of a First Class letter deposited at Petitioner's post location. Petitioner objects and protests the time delay, measured in weeks, in notifying the Petitioner via First Class Mail. The failure of the Court to timely notice the Petitioner via First Class Mail, the usual and customary means of notification, deprived the Petitioner of approximately forty-three (43) days to respond to the Court's decision in error. That is an inexcusable six (6) weeks delay in notification. Therefore as the first official notice to the Petitioner is postmarked March 24, 2009, it is deemed and agreed, and shall be, the date set certain to be used in calculation of 90 day and 120 day deadlines for motions, petitions, and appeals, notwithstanding any law, rule, or regulation to the contrary, of and by the courts assent, consent, agreement, and stipulation thereto under the Doctrine of Nihil Decit, among others, that service of notice was effected on March 24, 2009, and the due date for any petition, appeal, motion, or the like in this case is deemed and stipulated to be June 22, 2009, a.D.

Signed and executed this day April 16th, 2009, a.D.

s/ Patrick-Walsh: Faucher
Patrick-Walsh: Faucher

Post Location, In Care of:
c/o 49 Mack Road
Fitchburg
Massachusetts Commonwealth
Non-Domestic

Court: One (1) original and five (5) copies:
United States Postal Service,
Priority Mail, postage paid,
Flat Rate Envelope: #
420202179101805213683075815515

Respondent: One (1) copy:
United States Postal Service,
First Class Mail, postage paid
Docket No. 27749-08

Certificate of Service

This is to certify that a copy of the foregoing Petitioner's "Motion to Vacate and Reconsider" was served on the Respondent by mailing the same on April 2nd, 2009, in a properly addressed, First Class Postage paid, envelope addressed as follows:

Clarissa C. Potter, Acting Chief Counsel
c/o Michael R. Fiore, Associate Area Counsel
Counsel Offices, Internal Revenue Service
Tip O'Neill Building
Room 401
10 CAUSEWAY STREET
BOSTON, MA 02222-1061

Signed and executed this day April, 16th, 2009, a.D.

:/ Patrick-Walsh: Faucher
Patrick-Walsh: Faucher

Post Location, In Care of:
c/o 49 Mack Road
Fitchburg
Massachusetts Commonwealth
Non-Domestic

UNITED STATES TAX COURT
Washington, DC

Patrick-Walsh: Faucher,
Petitioner

v.

Commissioner of Internal Revenue,
Respondent

Docket No. 27749-08

Petitioner's
Petition
to
Vacate and Reconsider

The Petitioner wishes to point out to the Court that he is an individual not trained, schooled nor experienced in the law, but as an individual exercising his right under law for the action of the court. As such, the Petitioner asks the Court look to the substance of the pleadings rather than the form and asks the Court to take judicial notice pursuant to Section 32 of the Judiciary Act of 1789 (1 Stat. 73) which specifies that "courts respectively shall proceed and give judgement according as the right of the cause and matter in law shall appear unto them, without regarding any imperfections, defects, or want of form." The Petitioner further asks the Court to take judicial notice pursuant to Rule 201 of the Federal Rules of Evidence of the enunciation of principles stated in King v. Knoll (No.

01-04149-JAR), Whitney v. State of New Mexico (113 F.3d 1170), and Haines v. Kerner (404 U.S. 519), wherein the courts directed that those who are unschooled in law making complaints/pleadings shall have the Court look to the substance of the complaint/pleadings rather than the form. Additionally the Petitioner asks the Court to take judicial notice of Faretta v. State of California (422 US 806, 45 LEd2d 562, 95 Sct. 2525 (1975)), an individual has a constitutional right to represent himself, Devine v. Indian River County School Board (121 F3d 576 (11th Cir 1997)), right to proceed pro se is fundamental statutory right that is afforded highest degree of protection, Rand v. Rowland (154 F3d 952 (9th Cir 1998)), pro se litigants must be ensured meaningful access to the courts; Boguslavsky v. Kaplan (159 F3d 715 (2nd Cir. 1998)), pro se litigant is allowed some degree of flexibility in pleading his action; Frost v. Symington (197 F3d 348 (9th Cir. 1999)), pro se litigant's pleadings must be construed liberally on motion for summary judgement, and Petitioner hereby makes the following asseverations, answers, complaints, pleadings, notices, and demands in the above referenced matter without waiver of any defenses.

Petition to Vacate and Reconsider

Notice is hereby given that Patrick-Walsh Faucher, hereby Petitions the United States Tax Court to:

a) Vacate and annul both the Order of Dismissal and the Decision awarded therein; and

b) Reconsider both the Order of Dismissal and the Decision awarded therein, void them, and after due re-deliberation of the Petitioner's papers, order and proceed to Trial first at the Bench to resolve the Petitioner's tendered Offers of Proof, the merits of the case, and the legal questions that arise as a result of the Petitioner's Theory of Law controlling and effecting this Case by way of Petitioner's Affirmative Defense

c) This Petition provides an opportunity for the Court to revisit the case, the merits of the case, the law, the facts, and amend, alter and correct the record and errors of the Court as specified herein

The accompanying papers and data, the enclosed and attached supporting documents and data, labeled Exhibit(s) A through Z and AA through BB, etcetera, are hereby fully incorporated into this petition and made fully a part herein by reference. The Court is to take continuing Judicial Notice of Petitioner's documents, papers, and data as the true record in this case.

re: Concerning the order of this court captioned as "ORDER OF DISMISSAL AND DECISION" as was entered in a proceeding on February 10, 2009, relating to and including, for illustrative purposes only, expansive context without limitation, in and for the pursuit of justice, the Petitioner directs the Court to take judicial notice of, act upon, and resolve issues:

1. The knowing misrepresentations of the Respondent;
2. the knowing misrepresentations of the Respondent' council;
3. the depravation of due process and equal protection of law by the Respondent and an appearance of like errors by the Court,
4. the violation by both Respondent and council of the Clean Hands Doctrine and the violation of the Unclean Hands Doctrine,
5. the failure of the Respondent to perfect a claim;
6. the failure of Respondent or it's council to present any verified witnesses, evidence, or testimony in support of a claim,
7. the lack of any meaningful and relevant substance in the nice story told by the council,
8. the presentment of an impotent story told by the council in lieu of witnesses, evidence, testimony, verified supporting documents, and/or the verified, mandatory Assessment Certificate with supporting documents attached,
9. the failure of Respondent and council to present a verified claim, a verified Assessment Certificate with supporting documents attached, or an opposing Offer of Proof by the Respondent when challenged to do so by the Petitioner;
10. the numerous incidents and issues of clear, plain, bald face improper acts, errors, and omissions, and fundamental and fatal errors committed by the Respondent and the appearance of same visited by the Court;
11. the appearance of abuse of discretion by the court,

12. the disregard by the court of Petitioner's many Offers of Proof,

13. the arbitrary and unreasoned denial of Petitioner's documents and/or dismissal of same without meaningful explanation by the Court, e.g., dismissal of Petitioner's motion as "Not a proper document to be filed with the court," and, mislabeling of other documents such as the "New Affirmative Matter, Tender of Issue, Denial, Subpoena, and Offer of Proof ***" renamed to the improper designation "Motion to Vacate and Reconsider" followed by yet another dismissal thereof without a meaningful explanation. The document was not a motion to vacate and reconsider but a clearly labeled part of the previous Court Ordered Amended Petition,

14. the wrongful, arbitrary, and capricious re-labeling of Petitioner's documents by the Court thus changing the meaning, character, legal effect, and/or original intent of the document - then denying same without reasoned explanations citing meaningful and relevant law and facts,

15. the failure of the Court to adequately explain and justify its decisions and to explain its reasoned decisions citing meaningful, relevant, and applicable fact and/or law,

16. the Court's appearance of bias and prejudice against the Petitioner in favor of the Respondent,

17. the questions of subject-matter jurisdiction presented to the court;

18 the legal issues tendered by the Petitioner,
19 the legal and constitutional (supreme law) questions raised by the Petitioner,
20 the failure of the court to recognize and consider the status of the petitioner and seemingly mocking said status with an appearance of religious prejudice or hate,
21 to pursue, consider, and recognize the fatal errors committed by the Respondent and Respondent's counsel and enter a Void Judgement or Vacate the judgement in this case with prejudice;
22 to consider, recognize, pursue, and apply the effect of the Automatic Reversal Rule;
23 the discretion of the Court, to enter a finding of: a dismissal and order with prejudice of the Respondent's allegation of a claim; or, a void judgement, an order to vacate judgement, an order to reverse and remand the case for further action by the lower court (Respondent's administrative process with requested administrative hearings), and any additional, just relief in favor of the Petitioner ordered by the Court as it may deem fit and appropriate.
24 reserved. The Petitioner reserves the right to admit, submit, mention, cite, add, add in addition to, any and all facts, laws, and citations previously articulated in writing as previously submitted to the Respondent, the Respondent's counsel, and the Court, such as in pleadings, motions, averments, etcetera, as contained in the whole of all of the documents submitted which are hereby incorporated herein by

reference whether stated or not. See Exhibits A, B, C, D, E, F, G, H, I, J, K, L, M, N, O, P, Q, R, S, T, U, V, W, X, Y, Z, AA, and BB

25. Petitioner objects to and protests any inference that Petitioner is an experienced and/or trained litigator. The Petitioner used, as an example, a book written by Justice Antonon Scalia entitled " Making Your Case, The Art of Persuading Judges," in outlining Petitioner's first document submitted to the Court. It can be found in Petitioner's first Petition to the Court as a supporting document and then again in Exhibit A at p. 390 The document effectively amends the Respondent's complaint, quashes the Respondent's minor premise and puts forth Petitioner's major premise and the merits of the case by way of a denial of Respondent's allegations, a denial of any assumed/presumed underlying inference of a liability or duty of Petitioner to perform, an admission of facts by the Petitioner, a denial of any wrongdoing by Petitioner, a statement that the Petitioner is ready to stand a Trial by Jury and present his witnesses, evidence, and testimony, and a tender of the Petitioner's alternative Legal Theory in an affirmative defense. This was ignored by the Respondent and the Court throughout the proceedings and the end result must be a void judgement,

26. the Court failed to recognize and properly consider Petitioner's first Petition to the United States Tax Court as stated on T. C. FORM 2, paragraph 5, dated November 12, 2008, a D

The Court failed to consider and properly rule on Lack of jurisdiction, defective process, defective deficiency; lack of a verified claim from the Respondent; no standing by the Respondent, lack of nexus connecting Petitioner to Internal Revenue Code, violation of due process and equal protection of the law, the right to self determination (see Exhibit A, p 542). In paragraph 6, the Court failed to recognize, consider and properly rule on: Petitioner's Negative Averments (see Exhibit A, pp. 543-544) In paragraph 6 continued, the Court failed to recognize, consider and properly rule on: Petitioner's Affirmative Averments (see Exhibit A, p 544);

27 the Court failed to recognize, properly consider, and file on the record Petitioner's first Petition, and did improperly dispose of said Petition, a) the Court cited "form and style" by way of "insufficient copies" in spite of the fact that Petitioner factually followed the Court's own check list in filing the Petition, and b) the Court failed to recognize and properly consider, and did improperly dispose of Petitioner's first Petition and, citing "form and style" labeled it as "Not a proper document to be filed with the Court." Petitioner suggests this action to be absurd as where else would one file a petition, motion, or other legal document? The rejection by the Court was not signed and no comment or explanation was entered on the form;

28 the Court failed to recognize, properly consider, and file on the record Petitioner's supporting

documents as filed with the first Petition Exhibit A, although bulky, is a time line of the correspondence between the Respondent and Petitioner;

29. the Court failed to recognize, properly consider, and file on the record Petitioner's Exhibit A, containing short references to events in original Exhibit A; Exhibit A, previously presented to the Court, is hereby fully incorporated herein and made fully a part hereof by reference;

30. the Court failed to recognize, properly consider, and file on the record Petitioner's Exhibit B, Motion containing "Offers of Proof" returned unfiled in error;

31 the Court failed to recognize, properly consider, and file on the record Petitioner's Exhibit C, Motions containing "Offers of Proof" denied in error;

32 the Court failed to recognize, properly consider, and file on the record Petitioner's Exhibit D, Citations of letters to Respondent requesting a hearing to exhaust administrative remedies;

33. the Court failed to recognize, properly consider, and file on the record Petitioner's Exhibit E, IRS Publication 3498a;

34 the Court failed to recognize, properly consider, and file on the record Petitioner's Exhibit F, Void Judgement citations;

35 the Court failed to recognize, properly consider, and file on the record Petitioner's Exhibit G, Excerpts from IRM showing Assessment Certificate is the Legal document for collections;

36 the Court failed to recognize, properly consider,

and file on the record Petitioner's Exhibit G - Supplement, Above excerpts typed out showing tree/index to locate and find citations;

37. the Court failed to recognize, properly consider, and file on the record Petitioner's Exhibit H, Massachusetts General Law - Qualified tax-exempt pension,

38. the Court failed to recognize, properly consider, and file on the record Petitioner's Exhibit I, Citations prohibiting Lawyers from testifying in a case;

39. the Court failed to recognize, properly consider, and file on the record Petitioner's Exhibit J, Asseveration of May 13, 2008, comprised of: J-1, Asseveration proper, J-2, Declaration and Statement of Intent and Purpose, and J-3, Exculpatory Statement: True copy to Court with photo copies to others; true copy is Certified Copy from the Worcester Northern Registry of Deeds, Suite 202, 166 Boulder Drive, Fitchburg, Massachusetts, and can be obtained from the County Recorder or read here as Exhibit J, and O See end for cross reference to Exhibit A;

40. the Court failed to recognize, properly consider, and file on the record Petitioner's Exhibit K, Negative averments;

41. The Court failed to recognize, properly consider, and file on the record Petitioner's Exhibit L, Affirmative averments;

42. the Court failed to recognize, properly consider, and file on the record Petitioner's Exhibit M, Links between Social Security and Internal Revenue Code - "tax or tax;"

43. the Court failed to recognize, properly consider, and file on the record Petitioner's Exhibit N, Social Security letters;

44. the Court failed to recognize, properly consider, and file on the record Petitioner's Exhibit O, Expatriation, comprised of O-1, Freewill Expatriation, and O-2, Release of Appointment;

45. the Court failed to recognize, properly consider, and file on the record Petitioner's Exhibit P, Ambassador, comprised of Letter of Credence and certification thereof;

46. the Court failed to recognize, properly consider, and file on the record Petitioner's Exhibit Q, Authorities Laws, citations, cases, rulings;

47. the Court failed to recognize, properly consider, and file on the record Petitioner's Exhibit R, Religious Objector; Beliefs and Law Relied Upon, comprised of eight sub-sections, R-1 through R-8;

48. the Court failed to recognize, properly consider, and file on the record Petitioner's Exhibit S, Authentication of Documents;

49. the Court failed to recognize, properly consider, and file on the record Petitioner's Exhibit T, Parties to the action;

50. the Court failed to recognize, properly consider, and file on the record Petitioner's Exhibit U, Petitioner's document "Notice and Demand, Notice of Objection and Protest and Demand for Timely Answers and Explanations," pp. 001-014, consisting of U-1, sub-pages 1-12 (the above cited document), U-2 Petitioner's "New Affirmative Matter, Tender of Issue, Denial,

Subpoena, and Offer of Proof ***," dated January 26, 2009, was mislabeled by the Court and the mislabeled and mischaracterized document was then denied [1-3] an order dated March 30, 2009, mislabeling and mischaracterization of Petitioner's "Notice and Demand" as "not an appeal" and then denying same;

51. the Court failed to recognize, properly consider, and file on the record Petitioner's Exhibit V, Petitioner's document "New Affirmative Matter, Tender of Issue, Denial, Subpoena, and Offer of Proof" dated January 26, 2009, was mislabeled and denied by the Court;

52. the Court failed to recognize, properly consider, and file on the record Petitioner's Exhibit W, Petitioner's "Objection and Motion to Quash," dated January 26, 2009, (requested by the Court order dated January 2, 2009) was denied by the Court;

53. the Court failed to recognize, properly consider and file on the record Petitioner's Exhibit X, Petitioner's "Amended Petition," dated January 26, 2009, (requested by the Court order dated January 2, 2009) was denied by the Court;

54. the Court failed to recognize, properly consider, and file on the record Petitioner's Exhibit Y, Petitioner's "Notice and Demand, Notice of Objection and Protest and Demand for Reconsideration of Court's Defective Ruling," denied;

55. the Court failed to recognize, properly consider, and file on the record Petitioner's Exhibit Z,

Petitioner's letter to the Court dated February 25, 2009, re: Mail Fraud, use of the United States Mail system without proper access; no record of an acceptance location, date, and/or time, no delivery effected;

56. the Court failed to recognize, properly consider, and file on the record Petitioner's Exhibit AA Petitioner's "Objection to an Protest of Order of Dismissal and Decision," dated April 10, 2009, unanswered;

57. the Court failed to recognize, properly consider, and file on the record Petitioner's Exhibit BB, Petitioner's first "Motion to Vacate and Reconsider," dated April 16, 2009, unanswered;

58. the Court failed to maintain a log or organized docket reflecting all of the documents submitted by the Petitioner to the Court and the Court failed to properly record the receipt and original description of the documents as submitted and changed the name/caption of the documents and denied same without substantial, meaningful and relevant comment as to why the action of the Court was authorized and/or justified to make changes and without a verified signature;

59. the Court presented in its decision and order an unbalanced, lopsided, biased, and prejudiced opinion that it must retract. There was no meaningful discussion or comment by the Court concerning the Respondent's allegation of a claim. There was no meaningful or relevant consideration or denial of Petitioner's affirmative prosecution of and defense of Petitioner's position and the merits of the case;

arising from Petitioner's pleadings The Petitioner, from the beginning, has presented verified proof to the Court which merits some sort of consideration. To quote out of context some of the Petitioner's religious beliefs and verified statements of status as they relate to his religious beliefs and convictions is unthinkable and inexcusable The Petitioner from the beginning has made innumerable Offers of Proof that the Respondent and the Court have ignored. The has been no mention by the Court, and the Court has failed to address, that the Respondent failed to perfect an administrative claim or present any verified, signed, notarized, or self-authenticating claim or present the required Assessment Certificate with supporting documents attached as mandated by Respondent's own rules There has bee no meaningful comment, discussion, or denial - by either the Respondent or the Court - to deny or overcome Petitioner's verified and signed documents in support of a legally superior claim superseding the story told by Respondent's council, and

60 Petitioner directs the Court, and notices the Court on and for the record, the continuing and ongoing relevancy of the whole of the Petitioner's documents submitted to the Court and that the Court take judicial notice of Petitioner's continuing objection to and protest of the mislabeling of Petitioner's documents, the dismissal of same without meaningful and relevant comment, and furthermore that the

Court record all of Petitioner's documents on and for the record in the interest of Justice and Truth that those who come to review and consider this case after us can rightfully consider the whole of the case, not excerpts from the case.

Petitioner notices the Court, on and for the record, that Petitioner received the ORDER OF DISMISSAL AND DECISION via the United States Mail on March 30, 2009, PM. The First Class, prepaid envelope was postmarked March 24, 2009, and the order of the Court contained therein was dated February 10, 2009. Petitioner objects to, on and for the record, and demands that the Court take judicial notice of Petitioner's continuing objection to and protest of the delay in notifying the Petitioner of the Courts's decision March 30, 2009, was the first receipt of the decision of the Court by the Petitioner of a First Class letter deposited at Petitioner's post location Petitioner objects and protests the time delay, measured in weeks, in notifying the Petitioner via First Class Mail. The failure of the Court to timely notice the Petitioner via First Class Mail, the usual and customary means of notification, deprived the Petitioner of approximately forty-three (43) days to respond to the Court's decision in error. That is an inexcusable six (6) weeks delay in notification Therefore as the first official notice to the Petitioner is postmarked March 24, 2009, it is deemed and agreed, and shall be, the date set certain to be used in calculation of 90 day and 120 day deadlines for motions, petitions, and appeals, notwithstanding any law, rule, or regulation to the

contrary, of and by the courts assent, consent, agreement and stipulation thereto under the Doctrine of Nihil Dicit, among others, that service of notice was effected on March 24, 2009, and the due date for any petition, appeal, motion, or the like in this case is deemed and stipulated to be June 22, 2009, a.D. See Rule 21 Service of Papers, (b) Manner of Service, (A) *** Service by mail is complete upon mailing, and the date of such mailing shall be the date of service. No other mail was accepted by the United States Postal Service for delivery

Petitioner reserves all of his Rights at all times and waives none of his rights at any time for any cause or reason, especially his right to time. Petitioner stands ready to present his Offer of Proof in Court first at a bench trial to decide the issues of law and then to partake in a Trial by Jury to evaluate Petitioner's witnesses, evidence, and testimony, and to examine Respondent's unsupported allegations and unclean hands that have been brought to this case.

Signed and executed this day April 24th, 2009, a.D.

s/ Patrick-Walsh Faucher
Patrick-Walsh Faucher

Post Location, In Care of
c/o 49 Mack Road
Fitchburg
Massachusetts Commonwealth
Non-Domestic

Fee enclosed: Treasury check, $60.00, endorsed to USTC

Court: One (1) original and five (5) copies:
United States Postal Service,
Priority Mail, postage paid,
Standard Own Box. #
420202179101805213683087627311

Respondent: One (1) copy
United States Postal Service,
Priority Mail, postage paid,
Flat Rate Box: # 420022229101805213683108598767

Certificate of Service

This is to certify that a copy of the foregoing Petitioner's "Motion to Vacate and Reconsider" was served on the Respondent by mailing the same on April 24th, 2009, in a properly addressed, First Class Postage paid, envelope addressed as follows

Clarissa C. Potter, Acting Chief Council
c/o Michael R Fiore, Associate Area Council
Council Offices, Internal Revenue Service
Tip O'Neill Building
Room 401
10 Causeway Street
Boston, Massachusetts 02222-1061

Signed and executed this day April, 24th, 2009, a D.

s/ Patrick-Walsh: Faucher
Patrick-Walsh Faucher

Post Location, In Care of
c/o 49 Mack Road
Fitchburg
Massachusetts Commonwealth
Non-Domestic

UNITED STATES TAX COURT
Washington, DC

Patrick-Walsh: Faucher,
Petitioner

v.

Commissioner of Internal Revenue,
Respondent

Docket No. 27749-08
NOTICE OF APPEAL

The Petitioner wishes to point out to the Court that he is NOT an individual trained, schooled, or experienced in the law, but as an individual exercising his right under law for the action of the court. As such, the Petitioner asks the Court look to the substance of the pleadings rather than the form and asks the Court to take judicial notice pursuant to Section 32 of the Judiciary Act of 1789 (1 Stat. 73) which specifies that "courts respectively shall proceed and give judgement according as the right of the cause and matter in law shall appear unto them, without regarding any imperfections, defects, or want of form." The Petitioner further asks the Court to take judicial notice pursuant to Rule 201 of the Federal Rules of Evidence of the enunciation of principles stated in King v. Knoll (No. 04-04149-JAR), Whitney v. State of New Mexico (113 F.3d 1170), and Haines v. Kerner (404 U.S. 519), wherein the courts directed that those who are unschooled in law making complaints/pleadings shall

have the Court look to the substance of the complaint/pleadings rather than the form Additionally the Petitioner asks the Court to take judicial notice of Faretta v. State of California (422 US 806, 45 LEd2d 562, 95 Sct. 2525 (1975)), an individual has a constitutional right to represent himself; Devine v Indian River County School Board (121 F3d 576 (11th Cir.1997)), right to proceed pro se is fundamental statutory right that is afforded highest degree of protection, Rand v. Rowland (154 F3d 952 (9th Cir.1998)), pro se litigants must be ensured meaningful access to the courts, Boguslavsky v Kaplan (159 F3d 715 (2nd Cir 1998)), pro se litigant is allowed some degree of flexibility in pleading his action, Frost v Symington (197 F3d 348 (9th Cir 1999)), pro se litigant's pleadings must be construed liberally on motion for summary judgement, and Petitioner hereby makes the following asseverations, answers, complaints, pleadings, notices, and demands in the above referenced matter without waiver of any defenses.

NOTICE OF APPEAL

Notice is hereby given that Patrick-Walsh Faucher hereby appeals to the United States Court of Appeals for the First Circuit from both the Order of Dismissal and from the Decision awarded therein of the Tax Court as entered in the above captioned proceeding on February 10, 2009, this appeal being an action for relief sought in the pursuit of justice Petitioner prays to the Higher Court for relief from an erroneous order and judgement rendered by the United

States Tax Court. Petitioner alleges, asserts, and avers that the order and decision of the Tax Court is a void judgement and is null and void from the beginning. The errors and omissions visited in this case by the Respondent, the Respondent's council, and the Court were and are fatal to the process and its total outcome and the order and decision rendered are null and void from the beginning and without legal or factual effect. Furthermore the process was so tainted that the only possible resolution to the flawed process that began in April 2004, a.D , is to abrogate and abolish the order and decision of the Court along with the whole of Respondent's proceedings from the beginning and dismiss the bogus claim(s) of the Respondent with prejudice, and declaring Respondent's claim and future claims null and void with extreme prejudice and bar the Respondent from further similar actions in the future as violators of the Clean Hands Doctrine and the Unclean Hands Doctrine are barred from benefitting in equity from their wrongful and unconscionable actions

Petitioner alleges, asserts, and avers that the papers submitted by Petitioner meet or exceed the standards of the Seeger Doctrine required of a Religious Objector and that the whole of Petitioner's papers as found in his exhibits do show beyond any reasonable doubt that the Petitioner has prevailed in this case; the papers show beyond any reasonable doubt that the pleadings show that the Respondent failed to state a claim upon which relief could be granted, and in fact that the Respondent failed to perfect a claim and did also alter the records upon which the Respondent relied to make his case, and

Respondent failed to provide the Assessment Certificate with attached supporting papers as is required of the Respondent by his own rules and regulations In fact the Respondent used the United States Postal Service to distribute fraudulent documents to manipulate, obscure, and falsify the record and cause others to proceed under simulated legal process and color of law to the detriment of innocent parties

The Petitioner requests of the United States Court of Appeals the granting of relief specified and outlined above and other relief as the Court may deem necessary and just against the Respondent and Respondent's council, and others sharing complicity with the evil deeds perpetrated upon this case

Petitioner takes exception to and herein reveals to the United States Court of Appeals the salient points of contention relevant in this case, relating to

A. The misrepresentations, errors, and omissions entered on the Docket The Docket does not reflect the true mailings of the Petitioner and it fails to include all of Petitioner's papers, some papers were wrongfully and erroneously re-captioned changing the factual and or legal effectiveness of the document(s), and papers were dismissed without any meaningful or relevant reason or explanation; other papers seem to fail to register on the Docket at all,

B The Exhibits, A-Z and AA-CC, presented by the Petitioner do contain the whole of Petitioner's

papers and are the benchmark and standard in this case for what was submitted to the Court for consideration, the exhibits illustrate and highlight the errors and omissions visited by the Court and others in this case; the Docket is incomplete and contains errors;

C. Petitioner's Exhibits, A-Z and AA-CC, both in attached print form and in pdf file format in enclosed CD disks, are hereby incorporated herein and made fully a part thereof by reference;

D Petitioner's presentments makes these points.
a) Respondent failed to perfect a claim via administrative procedure as all of Respondent's papers were answered and denied - the claim was not ripe for action;
b) Respondent failed to attach and/or submit the required Assessment Certificate with supporting papers attached to comply with the Internal Revenue Code standards - the claim was not ripe for action See Exhibit G and G-Supp.;
c) Respondent failed to submit any paper or document that had a verified signature, a signature under penalty of perjury and/or oath, or signature under Notary Public seal - no authenticating level of performance to verify Respondent's alleged claim or facts tendered or the underlying liability or duty for the Petitioner to perform in this case - the claim was not ripe for action. See Exhibit S;
d) Respondent failed to provide the offered

administrative hearing as requested by the Petitioner in writing thirty or more times - thus the claim is null and void for failure of due process and equal protection,
e) The Respondent had/has no standing in this case.

E Petitioner met, in his pleadings, the burden of proof required of him in the Seeger Doctrine

> "Religious training and belief by an individual having an individual belief in a relation to God involving duties superior to man's relation that are truly held with a sincere belief" See Exhibit R-5

Additionally, Petitioner met, in his pleadings, the burden of proof required of him in the presentment of supporting papers and documents for his legal theory and the merits of the case:
a) Asseveration of May 13, 2008 See Exhibit J-1
b) Declaration and Statement of Intent and Purpose See Exhibit J-2
c) Exculpatory Statement. See Exhibit J-3
d) Negative Averments. See Exhibit K
e) Affirmative Averments See Exhibit L
f) No link, no nexus, between Internal Revenue Code and Petitioner via Social Security number See Exhibit M, J-1, and N
g) Expatriation from United States to Kingdom of Israel See Exhibit 0-1 and 0-2
h) Status as ambassador of Kingdom of Israel

See Exhibit P

i) Religious Objector See Exhibits R-1 through R-8

j) Petitioner's major papers attempting to pull all of this together See Exhibit B, V, and X (new affirmative matter and modification of Exhibit V

k) Jurisdiction was challenged. See Exhibit B, p.4, et seq.

l) Authorities See Exhibit B, p.44-56

m) Discrimination Petitioner has been discriminated against. See Exhibit B, p.7, §I., Discrimination

n) Amendment to the Amended Petition: New Affirmative Matter, Tender of Issue, Denial, Subpoena Duces Tecum, and Offer of Proof: Petitioner made an effort to clarify the Amended Petition of January 26, 2009, by submitting this amendment containing new affirmative matter.

F The Court changed its method of communicating by United States Postal Service. All communications from the Court to the Petitioner was via First Class Mail until February 10, 2009, when the Court attempted to communicate with the Petitioner by certified mail having no official place of acceptance, date, or time. Attempting to send mail via the United States Postal Service by trickery is most likely fraud Failure to sent documents by First Class Mail prepaid to the correct post location is fatal to the record, inveiglement and trickery is affront as the normal custom, usage, and

practice is to send a copy of the document(s) by prepaid First Class Mail as a backup confirmation The Court deprived Petitioner of valuable time to prepare the Notice of Appeal. See Exhibit Z

G. Petitioner's objection and protest of Courts Order and Decision; Petitioner denies same and does not assent, consent, or agree with the bogus order and decision of the Court See Exhibit AA

H. Petitioner's effort to fully comply with and exhaust the administrative process and did file a Motion to Vacate and Reconsider with the Court See Exhibit BB

I. Petitioner's effort to fully comply with and exhaust the administrative process and did file a new Petition to Vacate and Reconsider. See Exhibit CC

Furthermore the petitioner takes exception to

1. the knowing misrepresentations of the Respondent;

2. the knowing misrepresentations of the Respondent' council,

3. the depravation of due process and equal protection of law by the Respondent and court,

4. the violation of the Clean Hands Doctrine and the violation of the Unclean Hands Doctrine by the Respondent and council barring them from the proceedings;

5. the failure of the Respondent to perfect a claim or present the Assessment Certificate;

6. the failure of council to present any verified witnesses, evidence, or testimony in support of a claim;

7. the lack of any meaningful and relevant substance in the story told by the council;

8 the presentment of a mere story told by the council in lieu of testimony;

9. failure of council to present a verified claim, or verified Assessment Certificate with supporting documents attached, or Respondent's Offer of Proof when challenged,

10. the correction of numerous incidents and issues of clear, plain, bald face, and/or fundamental and fatal errors committed by the court;

11. the abuse of discretion by the court;

12 the disregard by the court of Petitioner's Offer of Proofs;

13 the arbitrary and capricious denial and/or

dismissal without meanmgful explanation by the court of Petitioner's documents,

14. the re-labelmg of Petitioner's documents by the court thus changing the meanmg, character, and/or original intent of the document - then denying same;

15. the failure of the court to adequately explain and justify its decisions and to explain its reasoned decisions citing meanmgful, relevant, and applicable fact and/or law,

16 the Court's palpable bias and prejudice against the Petitioner in favor of the Respondent,

17 the questions of subject-matter jurisdiction of the court,

18 the legal issues tendered by the Petitioner;

19 the legal and constitutional questions raised by the Petitioner,

20 to pursue, consider, and recognize the fatal errors committed by the Respondent and Respondent's council and enter a Void Judgement or Vacate the judgement in this case,

21 to consider, recognize, pursue, and apply the effect of the Automatic Reversal Rule; and

22 at the discretion of the Court, to enter a finding of a void judgement, an order to vacate judgement, an order to reverse and remand the case for further action by the lower court, and other satisfactory orders of the Court as it may deem appropriate..

For a further and full explanation in detail of Petitioner's pleadings, please see attached Bill of Exception and attached Exhibits A-Z and AA-CC, the Index of the Exhibits presented here

INDEX of Table of Exhibits

A Short references to events in original Exhibit A; Exhibit A, previously presented to the Court, is hereby fully incorporated herein and made fully a part hereof by reference.

B Motion containing "Offers of Proof" returned unfiled in error

C Motions containing "Offers of Proof" denied in error

D Citations of letters to Respondent requesting a hearing to exhaust administrative remedies

E IRS Publication 3498a

F Void Judgement citations

G Excerpts from IRM showing Assessment Certificate is the Legal document for collections

G - Supplement Above excerpts typed out showing tree/index to locate/ and find citations

H Massachusetts General Law - Qualified tax-exempt pension

I Citations prohibiting Lawyers from testifying in

a case

J Asseveration of May 13, 2008, comprised of: J-1, Asseveration proper; J-2, Declaration and Statement of Intent and Purpose, and J-3, Exculpatory Statement: True copy to Court with photo copies to others; true copy is Certified Copy from the Worcester Northern Registry of Deeds, Suite 202, 166 Boulder Drive, Fitchburg, Massachusetts, and can be obtained from the County Recorder or read here as Exhibit J, and O. See end for cross reference to Exhibit A

K Negative averments

L Affirmative averments

M Links between Social Security and Internal Revenue Code - "tax or tax"

N Social Security letters

O Expatriation, comprised of O-1, Freewill Expatriation, and O-2, Release of Appointment

P Ambassador, comprised of Letter of Credence and certification thereof

Q Authorities: Laws, citations, cases, rulings

R Religious Objector: Beliefs and Law Relied Upon, comprised of eight sub-sections, R-1 through R-8

S Authentication of Documents

T Parties to the action

U Petitioner's "Objection and Motion to Quash," dated January 26, 2009, (requested by the Court order dated January 2, 2009) was denied by the Court, pp. 1-15

V Petitioner's "Amended Petition," dated January 26, 2009, (requested by the Court order dated January 2, 2009) was denied by the Court, pp. 1-

19

W Petitioner's document "Notice and Demand, Notice of Objection and Protest and Demand for Timely Answers and Explanations," pp. 1-12

X Petitioner's document "New Affirmative Matter, Tender of Issue, Denial, Subpoena, and Offer of Proof" dated January 26, 2009, was mislabeled and denied by the Court, pp. 1-23

Y Petitioner's "Notice and Demand, Notice of Objection and Protest and Demand for Reconsideration of Court's Defective Ruling," denied, pp. 1-10

Z Petitioner's letter to the Court dated February 25, 2009, re: Mail Fraud, use of the United States Mail system without proper access; no record of an acceptance location, date, ands time; no delivery effected

AA Petitioner's "Objection to an Protest of Order of Dismissal and Decision," dated April 10, 2009, unanswered

BB Petitioner's first "Motion to Vacate and Reconsider," dated April 16, 2009, unanswered

CC First "Petition to Vacate and Reconsider," April 24, 2009

Petitioner prays to the Court to accept these humble papers and construe them in the best light possible. These writings are the Petitioner's own writings and the First document constructed can be seen in Exhibit B (which is cut from Exhibit A) and was originally prepared for presentation at the administrative hearing requested of the Respondent, a due process stop that was violated by the Respondent.

Date: May 5, 2009, a.D.

s/ Patrick-Walsh: Faucher
Patrick-Walsh: Faucher, Pro Se

Post Location, In Care of:
c/o 49 Mack Road
Fitchburg
Massachusetts Commonwealth
Non Domestic

UNITED STATES COURT OF APPEALS
for the
First Circuit

By Way of

UNITED STATES TAX COURT
Washington, DC

Patrick-Walsh Faucher,
Petitioner

v

Commissioner of Internal Revenue,
Respondent

Docket No 27749-08

NOTICE OF APPEAL

The Petitioner wishes to point out to the Court that he is NOT an individual trained, schooled, or experienced in the law, but as an individual exercising his right under law for the action of the court. As such, the Petitioner asks the Court look to the substance of the pleadings rather than the form and asks the Court to take judicial notice pursuant to Section 32 of the Judiciary Act of 1789 (1 Stat. 73) which specifies that "courts respectively shall proceed and give judgement according as the right of the cause and matter in law shall appear unto them, without regarding any imperfections, defects, or want of form." The Petitioner

further asks the Court to take judicial notice pursuant to Rule 201 of the Federal Rules of Evidence of the enunciation of principles stated in King v Knoll (No. 04-04149-JAR), Whitney v State of New Mexico (113 F 3d 1170), and Haines v Kerner (404 U S 519), wherein the courts directed that those who are unschooled in law making complaints/pleadings shall have the Court look to the substance of the complaint/pleadings rather than the form Additionally the Petitioner asks the Court to take judicial notice of Faretta v State of California (422 US 806, 45 LEd2d 562, 95 Sct 2525 (1975)), an individual has a constitutional right to represent himself; Devine v Indian River County School Board (121 F3d 576 (11th Cir 1997)), right to proceed pro se is fundamental statutory right that is afforded highest degree of protection, Rand v Rowland (154 F3d 952 (9th Cir 1998)), pro se litigants must be ensured meaningful access to the courts, Boguslavsky v Kaplan (159 F3d 715 (2nd Cir 1998)), pro se litigant is allowed some degree of flexibility in pleading his action; Frost v. Symington (197 F3d 348 (9th Cir. 1999)), pro se litigant's pleadings must be construed liberally on motion for summary judgement, and Petitioner hereby makes the following asseverations, answers, complaints, pleadings, notices, and demands in the above referenced matter without waiver of any defenses

Notice is hereby given that Patrick-Walsh: Faucher, hereby appeals to the United States Court of Appeals for the First Circuit from both the Order of Dismissal and from the Decision awarded therein of

this Court as entered in the above captioned proceeding on February 10, 2009, for the pursuit of justice relating to:

1. the knowing misrepresentations of the Respondent,

2. the knowing misrepresentations of the Respondent' council,

3. the depravation of due process and equal protection of law by the Respondent and court;

4. the violation of the Clean Hands Doctrine and the violation of the Unclean Hands Doctrine by the Respondent and council barring them from the proceedings,

5. the failure of the Respondent to perfect a claim or present the Assessment Certificate;

6. the failure of council to present any verified witnesses, evidence, or testimony in support of a claim;

7. the lack of any meaningful and relevant substance in the story told by the council;

8. the presentment of a mere story told by the council in lieu of testimony;

9. failure of council to present a verified claim, or verified Assessment Certificate with supporting

documents attached, or Respondent's Offer of Proof when challenged,

10. the correction of numerous incidents and issues of clear, plain, bald face, and/or fundamental and fatal errors committed by the court,

11 the abuse of discretion by the court;

12. the disregard by the court of Petitioner's Offer of Proofs;

13 the arbitrary and capricious denial and/or dismissal without meaningful explanation by the court of Petitioner's documents,

14 the re-labeling of Petitioner's documents by the court thus changing the meaning, character, and/or original intent of the document - then denying same;

15. the failure of the court to adequately explain and justify its decisions and to explain its reasoned decisions citing meaningful, relevant, and applicable fact and/or law,

16. the Court's palpable bias and prejudice against the Petitioner in favor of the Respondent;

17. the questions of subject-matter jurisdiction of the court,

18 the legal issues tendered by the Petitioner,

19 the legal and constitutional questions raised by the Petitioner;

20 to pursue, consider, and recognize the fatal errors committed by the Respondent and Respondent's council and enter a Void Judgement or Vacate the judgement in this case,

21. to consider, recognize, pursue, and apply the effect of the Automatic Reversal Rule, and

22. at the discretion of the Court, to enter a finding of a void judgement, an order to vacate judgement, an order to reverse and remand the case for further action by the lower court, and other satisfactory orders of the Court as it may deem appropriate.

For a further and full explanation in detail of Petitioner's pleadings, please see attached Bill of Exception.

Date: <Date>

s/ Patrick-Walsh: Faucher
Patrick-Walsh: Faucher, Pro Se

Post Location, In Care of:
c/o 49 Mack Road
Fitchburg
Massachusetts Commonwealth
Non Domestic

UNITED STATES TAX COURT

Patrick-Walsh Faucher,
Petitioner

v

Commissioner,
Internal Revenue Service,
Respondent

Docket No 27749-08

NOTICE AND DEMAND
Notice of Objection and Protest
and
Demand for Reconsideration of Courts Defective Ruling

Take notice that this letter is expressly for the attention of

Robert N Armen, Jr
Special Trial Judge
United States Tax Court
400 Second Street, N W
Washington, DC 20217

But first

The Petitioner again wishes to point out to the Court that he is NOT an individual schooled in the law, but as an individual exercising his right under law for the action of the court As such, the Petitioner

asks the Court look to the substance of the pleadings rather than the form and asks the Court to take judicial notice pursuant to Section 32 of the Judiciary Act of 1789 (1 Stat 73) which specifies that "courts respectively shall proceed and give judgement according as the right of the cause and matter in law shall appear unto them, without regarding any imperfections, defects, or want of form." The Petitioner further asks the Court to take judicial notice pursuant to Rule 201 of the Federal Rules of Evidence of the enunciation of principles stated in King v. Knoll (No. 04-04149-JAR), Whitney v. State of New Mexico (113 F.3d 1170), and Haines v Kerner (404 U.S 519), wherein the courts directed that those who are unschooled in law making complaints/pleadings shall have the Court look to the substance of the complaint/pleadings rather than the form. Additionally the Petitioner asks the Court to take judicial notice of: Faretta v State of California (422 US 806, 45 LEd2d 562, 95 Sct 2525 (1975)), an individual has a constitutional right to represent himself; Devine v. Indian River County School Board (121 F3d 576 (11th Cir 1997)), right to proceed pro se is fundamental statutory right that is afforded highest degree of protection; Rand v Rowland (154 F3d 952 (9th Cir.1998)), pro se litigants must be ensured meaningful access to the courts; Boguslavsky v Kaplan (159 F3d 715 (2nd Cir. 1998)), pro se litigant is allowed some degree of flexibility in pleading his action; Frost v. Symington (197 F3d 348 (9th Cir. 1999)), pro se litigant's pleadings must be construed liberally on motion for summary judgement, and Petitioner hereby makes the following asseverations, answers,

complaints, pleadings, notices, and demands in the above referenced matter without waiver of any defenses.

And now.
To: Judge Robert N. Armen, Jr

1. I just yesterday, Thursday, March 19, 2009, became aware that the Court, by your hand, made a final decision in this Case. The decision of the Court, with all due respect, is defective on its face and without merit. I object to and protest the decision of the Court I do not assent, consent, or agree with the decision of the Court It is a void judgement. I demand of the Court to take full Judicial Notice of my continuing objection and protest to the premature actions of the Court in this matter The decision of the Court shall not stand and is null and void for the following reasons:

2. The decision is premature. The Petitioner made an offer of proof and was ready to present his witnesses, evidence, and testimony at trial, first at the bench to resolve legal issues, and then at trial by a jury of my peers. The Court has repeatedly failed to honor my many Offers of Proof in this Case

3 The Petitioner provided to the Court factual and legal issues that the Respondent did deny to the Petitioner due process and equal protection of law. The 35 plus requests for administrative redress in the form of an Internal Revenue Service (IRS) and/or Advocate administrative hearings were denied without

comment. It is unfortunate that the Court continues to deny the Petitioner meaningful access to a hearing or a trial

4. The Petitioner pointed out to the Court that the information upon which the alleged Deficiency was based was a fictitious construct, manufactured, erroneous, and misleading. The errors of the IRS in entering fictitious and misleading erroneous "facts" on the form to arrive at an alleged monetary sum does result in a mis-characterization of the truth in the Case.

5. Petitioner pointed out to the Court that the Respondent's lawyer, Michael R. Fiore, failed to present to the Court a claim supported by any competent witness, evidence, or testimony. There were no verified documents tendered. No statements under oath or affirmation. And most importantly, no Assessment Certificate with supporting documents was presented as demanded The Court knew or should have known that the unsupported allegations of the lawyer were just a nice story without legal effect in this Case. The Respondent has no standing in the Case as it has no verified claim.

6. Petitioner submitted to the Court signed documents, certified documents, self-authenticating documents, and exhibits in support thereof ranging from Petitioner's Exhibit A through to Petitioner's Exhibit V, comprising twenty-two (22) exhibits supplemental to the Petitioner's petition that contained: A denial of Respondents allegations; a

denial of the inferred law that would secretly attach to the Respondent's minor premiss; a denial that the Petitioner has any duty to file and pay a tax or tax; a statement that the Petitioner is in full compliance with the law and has paid his Tithes and Offerings; that the Petitioner has tendered a superior issue of law as a Religious Objector that comports well with the Seeger Doctrine (and overcomes any inferior law or lesser code that may be in contradiction thereto), compliance with the Mosaic Law, the over-ruling Imprimatur of Congress at Public Law 97-280, a statement that the Petitioner stands ready to go to trial after the Court resolves the legal issues raised by the Petitioner, and a Subpoena Duces Tecum (in draft form as no trial date was set) All of this plus a bonafide, robust list of relevant facts and law that apparently must have been ignored by the Court, for if the Court had reflected upon the law, facts, and writings of the Plaintiff, the end result surely would have been different - the decision would have been in favor of the Petitioner and against the Respondent. Failure to dismiss the Respondents motion and to actually find in Respondent's favor is a verifiable miscarriage of justice.

7 Petitioner filed a petition with the United States Tax Court expecting meaningful access to the Court. The documents submitted to the Court by the Petitioner have been re-labeled and re-titled by the Court without cause or reason, and then dismissed off-hand without cause, reason, or considered explanation of the Court's decisions based on relevant and meaningful fact or law.

8. The Court has failed to recognize that all of the Petitioner's documents were served on the Respondent and the Respondent never objected to nor chose to answer Petitioner's mailings to the Court. Petitioner's petitions, pleadings, averments, amendments, supplements, exhibits, and other nameless documents stand unchallenged by the Respondent. The Respondent defaulted in dishonor in the issues at hand and the result must be a decision in favor of the Petitioner The Petitioner answere all of Respondent's allegations, denying to the Respondent a perfected claim, and the Petitioner stands in honor and compliance with the compelling mandate of the Uniform Commercial Code even as the Respondent bows his head in dishonor.

9 The Petitioner respectfully demands that the Court re-open the case, Docket No.: 27749-08, for further pleadings and continued discussion to narrow down the controversy at hand to the basic legal and factual essence of the Case. Failure to allow the continuation of the Case at hand would be damaging to the Petitioner and his prosecution of his case and defense of his position and is certainly a miscarriage of justice that will result in a void judgement

10. Service of Notice upon the Petitioner of the final decision of the Court dated 02/10/09 failed and is defective as the Petitioner did not receive any letter from the Court stating same. Petitioner became aware of the Courts erroneous decision when he noticed a small scribbling in pencil on yet another returned document entitled "Corrections and Amplifications,"

dated February 20, 2009, a D. The document was stamped "Received, United States Tax Court, Intake #2, 2009 Mar-2 AM 11:21." The letter simply advised the Court of a correction to a Priority Mail registration number and a written request for a statement of the Court as to why two previous documents were again denied. No answer to the request has been received from the Court by the Petitioner. Petitioner reminds the Court to send all written communications and presentments via United States Postal Service, First Class Mail, postage pre-paid in full. Only then can one be assured that the letter will arrive.

11. Failure of the Court to act favorable to my notices and demands must result in an appeal to the Appellate Court. I wish to avoid that procedure and I am sure that the Respondent and the Court would also enjoy taking care of business in house. Please advise the Petitioner in writing, signed by the Court, by pen in hand rather than by rubber stamp, and mailed to the Petitioner via United States Postal Service, First Class Mail, postage prepaid in full. Then I am sure that I will receive the properly address letter.

Thank you, Judge Robert N. Armen, Jr., in advance for your undivided attention to this matter at hand. Time is of the essence.

I reserve all of my rights all of the time and waive none of my rights at any time for any cause or reason, especially my right to time.

Signed and executed this day February 20th, 2009, a D.

s/ Patrick-Walsh Faucher
Patrick-Walsh: Faucher

Post Location, In Care of
c/o 49 Mack Road
Fitchburg
Massachusetts Commonwealth
Non-Domestic

Court One (1) original and five (5) copies:
United States Postal Service,
Priority Mail, postage paid,
Flat Rate Envelope: # 420 20217 9101 8052 1368 3103 5580 01

Respondent: One (1) copy:
United States Postal Service,
First Class Mail, postage paid
Large envelope.

Docket No 27749-08

Certificate of Service

This is to certify that a copy of the foregoing Petitioner's Notice & Demand Letter to Judge Armen, Jr entitled "NOTICE AND DEMAND, Notice of Objection and Protest and Demand for Reconsideration of Courts Defective Ruling" was served on the Respondent by mailing the same on March 20th, 2009, in a properly addressed, Postage paid, envelope addressed as follows

Clarissa C Potter, Acting Chief Council
c/o Michael R. Fiore, Associate Area Council
Council Offices, Internal Revenue Service
Tip O'Neill Building
Room 401
10 Causeway Street
Boston, Massachusetts 02222-1061

Signed and executed this day March 20th, 2009, a.D.

s/ Patrick-Walsh: Faucher
Patrick-Walsh Faucher

Post Location, In Care of:
c/o 49 Mack Road
Fitchburg
Massachusetts Commonwealth
Non-Domestic

UNITED STATES TAX COURT

Patrick-Walsh: Faucher,
Petitioner

v

Commissioner,
Internal Revenue Service,
Respondent

Docket No 27749-08

Bill of Exception

PETITIONER'S FORMAL BILL OF EXCEPTION TO THE HONORABLE JUDGE OF SAID COURT COMES NOW Patrick-Walsh Faucher, Petitioner in the above styled and numbered cause and files this his first formal Bill of Exception and respectfully requests the Court to approve the same in order that the record will speak the truth

The Petitioner again wishes to point out to the Court that he is NOT an individual trained, schooled, or experienced in the law, but as an individual exercising his right under law for the action of the court. As such, the Petitioner asks the Court look to the substance of the pleadings rather than the form and asks the Court to take judicial notice pursuant to Section 32 of the Judiciary Act of 1789 (1 Stat. 73) which specifies that "courts respectively shall proceed and give judgement according as the right of the cause

and matter in law shall appear unto them, without regarding any imperfections, defects, or want of form " The Petitioner further asks the Court to take judicial notice pursuant to Rule 201 of the Federal Rules of Evidence of the enunciation of principles stated in King v Knoll (No 04-04149-JAR), Whitney v State of New Mexico (113 F 3d 1170), and Haines v Kerner (404 U S 519), wherein the courts directed that those who are unschooled in law making complaints/pleadings shall have the Court look to the substance of the complaint/pleadings rather than the form Additionally the Petitioner asks the Court to take judicial notice of: Faretta v State of California (422 US 806, 45 LEd2d 562, 95 Sct 2525 (1975)), an individual has a constitutional right to represent himself, Devine v. Indian River County School Board (121 F3d 576 (11th Cir 1997)), right to proceed pro se is fundamental statutory right that is afforded highest degree of protection; Rand v. Rowland (154 F3d 952 (9th Cir 1998)), pro se litigants must be ensured meaningful access to the courts, Boguslavsky v. Kaplan (159 F3d 715 (2nd Cir 1998)), pro se litigant is allowed some degree of flexibility in pleading his action; Frost v Symington (197 F3d 348 (9th Cir 1999)), pro se litigant's pleadings must be construed liberally on motion for summary judgement, and Petitioner hereby makes the following asseverations, answers, complaints, pleadings, notices, and demands in the above referenced matter without waiver of any defenses

Bill of Exceptions

1. The Court failed to recognize, record, consider, and justly and impartially act upon and properly rule upon the complete contents of Petitioner's Petition to the Court dated November 12, 2008, with its attached and accompanying supporting papers to be found preserved in Petitioner's Exhibit A. The Court denied the Petition based upon: a) failure to supply sufficient copies despite the fact that Petitioner fully complied with the check list provided by the Court and also the Court noted on the return Form that it was not a document to be filed with the Court
Furthermore,

2 The Court failed to recognize, record, consider, and justly
and impartially act upon and properly rule upon the complete contents of Exhibit A, e.g , the Asseverations dated April 4, 2004 (p 8), and again May 20, 2008 (p.92), with accompanying Declaration and Statement of Intent and Purpose. See Exhibit A, pp 8-70 and pp.92-202

3. The Court failed to recognize, record, consider, and justly and impartially act upon and properly rule upon the complete contents of Exhibit A, e g , a substantial portion of Exhibit A reflects the complete exchange of papers between parties, from the Respondent to the Petitioner with Petitioner's immediate, full, and complete answer to those written communications and presentments denying the allegations (except where admitted to), and pointing out the inaccuracies and misrepresentations (e.g., substitution of taxable IRA in lieu of qualified tax

exempt pension and use of faux social security number) entered on the Respondent's papers The Petitioner's timely answers prevented the Respondent from achieving a perfected claim via the Uniform Commercial Code and the administrative process. Also, the 30 day, the 45 day, and the 90 day letters were properly addressed, denied, and disposed of The alleged Deficiency and the Notice of Deficiency were properly addressed, denied, and disposed of. Result: NO PERFECTED CLAIM by Respondent, no perfected claim or standing by the Respondent.

4 The Court failed to recognize, record, consider, and justly and impartially act upon and properly rule upon the complete contents of Exhibit A, e.g , the pleading, martfully mislabeled as a Motion to Dismiss, but a pleading none-the-less that should have resulted in dismissal of the Respondent's allegations in favor of Petitioner's legal merits of the case. See Exhibit A, pp.550-607, submitted along with the original Petition dated November 12, 2008

5 The Court failed to recognize, record, consider, and justly and impartially act upon and properly rule upon the complete contents of Exhibit A, e.g , the whole of the Petitioner's submitted papers as outlined on the Certificate of Mailing, pp 539-540 of Exhibit A, especially (expansive context, unlimited): the Notice and Demand to the Respondent found on p 58; Discovery as a Right to the Respondent found on p 378, and Answer to the Complaint to the Respondent found on p 390.

6. The Court failed to recognize, record, consider, and justly and impartially act upon and properly rule upon the complete contents of Exhibit A, e.g., the many times that the Petitioner requested in writing of the Respondent for administrative hearing(s) that the Petitioner may exhaust his administrative procedures before continuing on in the process. Despite many written requests, no hearings were convened. It could be that the case was not ripe from the beginning. See Exhibit A: pp. 88, 90, 372, 378 (with an Offer of Proof), 390, 449 (with request for verified claim), and 535

7. Exhibit A is a 642 page set of individual documents and can be found reproduced in .pdf format on the enclosed and attached CD disk for your convenience. Exhibit A is incorporated herein and made fully a part hereof by reference. A printed volume is available upon request and a digital recording in .pdf format is enclosed on disk for you reference in this case.

8. The Court failed to recognize, record, consider, and justly and impartially act upon and properly rule upon the complete contents of Exhibit B, e.g., the whole of Petitioners story, merits of the case, and legal theory including but not limited to, expansive context, Petitioner challenged jurisdiction, venue, and standing (failure to state a claim)

a) Jurisdiction, Section One: p. 4-7, line items 1-32, e.g.: Jurisdiction via consent denied; jurisdiction via presumption denied; contract refused for good cause denied; consent via silence denied; bind (contract) via silence

denied, dishonor of Respondent failing to respond to Petitioners answers, requests for administrative hearings, status as non-taxpayer, status as ambassador, not a tax protestor - but a religious objector, status as citizen of the Kingdom of Israel, in compliance with Pub L. 97-280, not a citizen of the United States etcetera, and Petitioner belongs to some Thing else not of this earth, ignored.

b) Section Two Title 28 Appendix, Federal Rules of Civil Procedure, III, Rule 9, Pleading Special Matters Petitioner tendered a specific negative averment to raise the issue of jurisdiction, see p. 8-10, items 1-13, and Exhibits K (Negative Averments) and L (Affirmative Averments)

c) Section Two Title 28 Appendix, Federal Rules of Civil Procedure, III, Rule 12, Defenses and Objections, (h) Waiver or Preservation of Certain Defenses· (1) A defense of lack of jurisdiction ***, and (3) Whenever it appears by suggestion *** that the court lacks jurisdiction of the subject matter, the court shall dismiss the action. See p 11-14, items 14-23.

d) Negative averment: See p. 14-17, items 24-75.

e) Affirmative averment: See p 18-21, items 76-111.

f) Questions need answers. See p.22-24, items 1-11

g) Statement of Parties See p 25.

h) Authorities See p 26-32, items 1-8.

1) Ancient Document Rule with citations, e.g.

Rev 18:4, Math 6:24; Deut 10:12-13, 2 Cor 6:14-17; et seq. and see Exhibit J-2 for list of Scriptural laws.

2) Laws of the United States, e.g, Pub. L. 97-280, Pub. L. 103-141, Pub. L 101-209; 96 Stat. 1211, 15 Stat. 249, 8 USC 1481; et seq.

3) Laws of Massachusetts, e.g., Ch 32, section 19,

Retirement pension exempt from taxation, attachments, and assignment.

4) Citations, e.g., Barnett v West Virginia State Board of Education, right to worship and right to do or forbear to do any act ***, et seq

5) Law of Nations, e.g., Universal Declaration of Human Rights

6) Constitutional Rights

7) Letters: See Exhibit N

8) United States Constitution re: Law of Nations and Treaties

i) Statement of Facts and Proceedings of the Case: Offer of Proof, see p. 33. Also: no verified claim tendered by Respondent, no nexus between Petitioner and Internal Revenue Code (IRC) via Social Security account and number and FICA; in compliance with Law of God, Imprimatur of Congress to obey God's Laws, and the United States Supreme Court at Seeger. See Exhibit R

j) Argument: especially the next to last paragraph on p.37

k) Conclusion: Respondent appears before the

Court with unclean hands in violation of the Clean Hands Doctrine and the Unclean Hands Doctrine. The Respondent must be dismissed out, sanctioned, and the Petitioner made whole. Those with unclean hands are barred from sharing/participating in equity.

l) Undisputed Facts not addressed by the Court. See p 41-43, items 1-40

m) Appendix of Authorities: US v. Huggins, 191 F3d 532, [Petitioner] has a right to a meaningful appeal based upon a complete transcript, et seq. Court arbitrarily and capriciously changed captions on Petitioner's papers, filed or failed to file them, and summarily denied the papers without meaningful and relevant explanations and proceeded under color of law and simulated legal process to the detriment of Petitioner. See p 44-56

n) Tentative Ruling, the Court must dismiss; the order and decision are void from the beginning.

o) Closing, Asseveration Statement that Petitioner stands ready to present his witnesses, evidence, and testimony in an Offer of Proof

9 The Court failed to recognize, record, consider, and justly and impartially act upon and properly rule upon the complete contents of Exhibit C, e.g., the whole of Petitioners motions going to the merits of the case and the legal theory, including but not limited to, expansive context

a) Motion to Quash *** etcetera

b) Motion to vacate *** etcetera

c) Motion for Writ of Mandamus *** etcetera

d) Motion for an order of dismissal *** etcetera
e) Motion to consider [Petitioner's] status *** etcetera
f) Motion to find and enter an order ruling that the Petitioner, as a matter of law, is in compliance with the law *** etcetera
g) Motion to dismiss the [Respondent's] actions *** etcetera
h) Motion to apply sanctions *** etcetera
i) A restatement of the merits outlined in Exhibit B, *** etcetera. See index on p.8 and the restatement on pp. 9-68

10. The Court failed to recognize, record, consider, and justly and impartially act upon and properly rule upon the complete contents of Exhibit D, Letters Requesting Administrative Hearings. Many written requests were presented to the Respondent but without reply or action. The case may not be ripe for consideration due to withholding of the administrative hearings and subsequent violation fo due process and equal protection of the law

11. The Court failed to recognize, record, consider, and justly and impartially act upon and properly rule upon the complete contents of Exhibit E wherein the opportunity for administrative hearings is stated and offered

12. The Court failed to recognize, record, consider, and justly and impartially act upon and properly rule upon the complete contents of Exhibit F, Void Judgements. The Court failed to apply and adhere to

the standards of just judgements

13 The Court failed to recognize, record, consider, and justly and impartially act upon and properly rule upon the complete contents of Exhibit G, Assessment Certificate The Respondent failed to present the mandatory Assessment Certificate with supporting documents attached and as such no verified claim has been tendered by the Respondent. In fact no verified papers were presented by the Respondent

14 The Court failed to recognize, record, consider, and justly and impartially act upon and properly rule upon the complete contents of Exhibit G-Supplement Essentially Exhibit G restated with full tree (flow chart) for clearer tracking of the requirement for the Assessment Certificate in order for the Respondent to make a claim.

15 The Court failed to recognize, record, consider, and justly and impartially act upon and properly rule upon the complete contents of Exhibit H, Massachusetts Pension Plan The Massachusetts General Laws indicate the pension in question is tax exempt and furthermore is exempt from attachments and assignments.

16 The Court failed to recognize, record, consider, and justly and impartially act upon and properly rule upon the complete contents of Exhibit I, Lawyers Can't Testify. The Respondent has not offered any witnesses, evidence, or testimony or offered a verified claim into the record other than a failed story presented by the

Respondent's representative, the lawyer. The Respondent has ignored requests for verified documents as none were ever tendered to the Petitioner or the Court.

17. The Court failed to recognize, record, consider, and justly and impartially act upon and properly rule upon the complete contents of Exhibit J-1, ASSEVERATION of [Petitioner], REVOCATION of SIGNATURE, REVOCATION of POWER of ATTORNEY, RELEASE of APPOINTMENT, RESCISSION of CONTRACT, WAIVER of BENEFITS, and SUPPORTING DOCUMENTS with new affirmative matter and containing: the Covenant, Bouvier's Law, 33-Benefits of the Covenant, Glossary, Status List, Post Locations, and inclusion of original Asseveration dated April 2004. This document sets the legal theory of the Petitioner by eliminating the nexus (and liability) between Petitioner and the IRC via the Social Security account and number. The language within this paper comports with the Seeger Doctrine. A glossary controls the words and their meaning in this case. The document is recorded at the County Recorder.

18. The Court failed to recognize, record, consider, and justly and impartially act upon and properly rule upon the complete contents of Exhibit J-2, A DECLARATION and STATEMENT of INTENT and PURPOSE. This paper sets forth Petitioner's intentions and is a prelude to the Seeger Doctrine. The document is recorded at the County Recorder.

19. The Court failed to recognize, record, consider, and justly and impartially act upon and properly rule upon the complete contents of Exhibit J-3, Exculpatory Statement. The document is recorded at the County Recorder.

20 The Court failed to recognize, record, consider, and justly and impartially act upon and properly rule upon the complete contents of Exhibit K, Specific NEGATIVE Averments and an Offer of Proof

21 The Court failed to recognize, record, consider, and justly and impartially act upon and properly rule upon the complete contents of Exhibit L, Specific AFFIRMATIVE Averments and an Offer of Proof

22. The Court failed to recognize, record, consider, and justly and impartially act upon and properly rule upon the complete contents of Exhibit M, Tax Code Titles and Sections That Link and Bind to the Tax With a Social Security account and number, an applicant binds him/her self to the Internal Revenue Code (IRC) by way of FICA (as in tax or tax) See the whole of the Exhibit M for full consideration of the nexus and the lack of the binding nexus in this case The cross connections/nexus have been elimmated by the Petitioner's actions

23 The Court failed to recognize, record, consider, and justly and impartially act upon and properly rule upon the complete contents of Exhibit N, Social Security Letters. photocopy of past letters from the Social Security Admmistration that control See

Exhibit B, p 30, Raley v. Ohio, Cox v Louisiana, US v Penn Industrial Chemical Corp, US v. Laub, and US v. Hedges - Representations of law made by the Federal Government may be relied upon by any individual in any one of the States to govern his actions These Social Security Letters clearly indicate that no IRC tax can be levied in this case.

24. The Court failed to recognize, record, consider, and justly and impartially act upon and properly rule upon the complete contents of Exhibit O-1, ASSEVERATION of Patrick-Walsh: Faucher, Title 8, United States Code, Section 1481, Freewill Expatriation, and supporting documents: Petitioner expatriated from the United States, et al., to the Kingdom of Israel and is a citizen of the Kingdom of Israel in the service to its King, Elohim, as HIS ambassador. The document is recorded at the County Recorder.

25 The Court failed to recognize, record, consider, and justly and impartially act upon and properly rule upon the complete contents of Exhibit O-2, ASSEVERATION of Patrick-Walsh: Faucher, RELEASE of APPOINTMENT, Expatriation, Social Security Administration: Release of Appointment constitutes a Rescission of Contract. The document is recorded at the County Recorder.

26. The Court failed to recognize, record, consider, and justly and impartially act upon and properly rule upon the complete contents of Exhibit P, Certification of Letter of Credence and Letter of Credence, self

authenticating documents presenting Patrick-Walsh Faucher as ambassador for the Kingdom of Israel

27 The Court failed to recognize, record, consider, and justly and impartially act upon and properly rule upon the complete contents of Exhibit Q, AUTHORITIES: Ancient Document Rule re. Holy Scriptures and Mosaic Law, Laws of the United States; Laws of Commonwealth of Massachusetts; Citations, Laws of Nations; Constitutional Rights; Letters, United States Constitution

28 The Court failed to recognize, record, consider, and justly and impartially act upon and properly rule upon the complete contents of Exhibit R-1, Religious Objector Laws, Statutes, and Proclamations in support of

29 The Court failed to recognize, record, consider, and justly and impartially act upon and properly rule upon the complete contents of Exhibit R-2, Ivan Panin's research supporting the validity of the Holy Bible

30. The Court failed to recognize, record, consider, and justly and impartially act upon and properly rule upon the complete contents of Exhibit R-3, Ambassadors and Councils, 4 Am Jur 2d.

31 The Court failed to recognize, record, consider, and justly and impartially act upon and properly rule upon the complete contents of Exhibit R-4, Citizenship, 3 Am Jur 2d

32 The Court failed to recognize, record, consider, and justly and impartially act upon and properly rule upon the complete contents of Exhibit R-5, Seeder and the Seeger Doctrine.

33. The Court failed to recognize, record, consider, and justly and impartially act upon and properly rule upon the complete contents of Exhibit R-6, Bouvier's Law Dictionary, Rescission of Contracts.

34 The Court failed to recognize, record, consider, and justly and impartially act upon and properly rule upon the complete contents of Exhibit R-7, Universal Declaration of Rights.

35. The Court failed to recognize, record, consider, and justly and impartially act upon and properly rule upon the complete contents of Exhibit R-8, Us v Fox, diplomatic passport issue.

36. The Court failed to recognize, record, consider, and justly and impartially act upon and properly rule upon the complete contents of Exhibit S, U. S. Code Collection, Title 28 App. Rule 209, Self-Authentication of documents.

37 The Court failed to recognize, record, consider, and justly and impartially act upon and properly rule upon the complete contents of Exhibit T, statement of parties.

38 The Court failed to recognize, record, consider, and justly and impartially act upon and properly rule

upon the complete contents of Exhibit U, Petitioner's Objection and Motion to Quash: amended objection and motion to quash as ordered by the Court dated January 2, 2009. Motion to dismiss the Respondent for failure to state a claim upon which relief can be granted as Respondent failed to perfect an administrative claim or present an Assessment Certificate with supporting documents attached, or to even submit a verified claim or statement of claim. The Respondent presented nothing but an unverified allegation that contained altered data and information under color of law, simulated legal process, and fraud, and did use the United States Mail to deliver the tainted documents Statement by Petitioner, Assevered to by Petitioner, and Petitioner's tender Offer of Proof

39. The Court failed to recognize, record, consider, and justly and impartially act upon and properly rule upon the complete contents of Exhibit V, Amended Petition; amended petition as ordered by the Court dated January 2, 2009

a) Continuing Judicial Notice that Petitioner is not a citizen ***

b) That Petitioner is a Religious Objector and is in compliance with the Law of God, the Law of United States, and the Seeger Doctrine ***

c) The Petitioner is in compliance with the Law of God, the Imprimatur of Congress at Pub. L. 97-280, 96 Stat. 1211, the Seeger Doctrine and presents this affirmative, subjective, good faith defense to Respondent's allegations. Petitioner must

be afforded the same protections as those afforded to the Tax Exempt Group

d) Is it the intent of the Respondent to punish him for complying with one law of Congress that conflicts with another, alleged "law" to file and pay "tax or tax?"

e) If the Petitioner truly and sincerely believes under Seeger, then the Court must dismiss.

f) If the notices discrimination and violation of the Civil Rights Act of 1964 as the Court fails to recognize Petitioner being shielded under the Tax Exempt Group See Exhibit V, p. 7.

g) Offer of Proof yet again ignored.

40. The Court failed to recognize, record, consider, and justly and impartially act upon and properly rule upon the complete contents of Exhibit W, NOTICE AND DEMAND, Notice of Objection and Protest and Demand for Timely Answer and Explanation: This letter was directed to Robert N. Armen, Jr. And was returned to Petitioner without comment. Therefore under the authority the Doctrine of Nihil Decet, Robert N Armen's, Jr. failure to timely answer the questions IS his answer - that is, he had no authority, reason, or bonafide power to change the title and/or captions of Petitioner's papers and his alterations of the legal court documents and his failure to file and record the documents for incorporation into the docket and court record is his liability in altering the record and proceeding under simulated legal process and color of law to the benefit of a Respondent with no standing and to the detriment of the Petitioner that has meet

the burden of proof in this case See Exhibit W, p 4, US v Tweel "***silence can only be equated with fraud ***."

\ \

41. The Court failed to recognize, record, consider, and justly and impartially act upon and properly rule upon the complete contents of Exhibit X, New Affirmative Matter, Tender of Issue, Denial, Subpoena, and Offer of Proof by way of a further Amendment to the Amended Petition of nineteen pages dated January 26, 2009 After due deliberation I felt it necessary to submit a supplement to the Amended Petition ordered by the Court This supplement clarifies the Amended Petition but add a new dimension to the paper clearly outlining Petitioner's pleading that amends the Respondent's position The addition of a Subpoena Duces Tecum to bring the Respondent and his underlying rule of law and verified documents to Court is new The merits of the case were ignored by the Court

42 The Court failed to recognize, record, consider, and justly and impartially act upon and properly rule upon the complete contents of Exhibit Y, NOTICE AND DEMAND, Notice of Objection and Protest and Demand for Reconsideration of Court's Defective Ruling: Petitioner religiously answered and denied each of the Respondents written communications and presentments. The bogus order and decision of the Court is no different and Petitioner did immediately answer the void judgement and promptly objected to and did protest the judgement Petitioner does not assent, consent, or agree with the judgement as it is

null and void as is the docket and the Court record.

43. The Court failed to recognize, record, consider, and justly and impartially act upon and properly rule upon the complete contents of Exhibit Z, Letter outlining to the Post Master of an anomaly in how mail is accepted. It is Petitioners observation that an effort to deliver a certified letter, although not accepted by the United States Post Office (no acceptance location, date, or time), was fraudulently attempted. Petitioner remembers a story told by a next friend that the same had happened to him and when he confronted the post office in his area they exclaimed that it was Mail Fraud The Court failed again to answer to this inquiry.

44. The Court failed to recognize, record, consider, and justly and impartially act upon and properly rule upon the complete contents of Exhibit AA, "Objection to and Protest of "ORDER OF DISMISSAL AND DECISION:" Petitioner's written objection and protest immediately answers and addresses the unequal, biased, prejudiced finding of the Court in this case. Petitioner's written answer effectively addresses each word or line denying and dismissing same with meaningful and pertinent comment on the errors visited by the Court. In thirteen (13) statements the Petitioner directly disposes of the Court's unequal rulings and any casual reader of same will conclude that the Court did err in fabricating the outcome of the case without the benefit of a Trial by Jury as was appropriate in this case.

45. The Court failed to recognize, record, consider, and justly and impartially act upon and properly rule upon the complete contents of Exhibit BB, Motion to Vacate and Reconsider: Petitioner attempts to preserve his rights and exhaust all administrative remedies before submitting an appeal. This formal motion allows the Court to revisit the issue and correct its mistakes. The motion also eliminates any argument that Petitioner's administrative remedies were not exhausted.

46 The Court failed to recognize, record, consider, and justly and impartially act upon and properly rule upon the complete contents of Exhibit CC, Petitioner's Petition to Vacate and Reconsider Petitioner attempts to preserve his rights and exhaust all administrative remedies before submitting an appeal. This formal petition empowers the Court to revisit the issue and correct its mistakes The petition also eliminates any argument that Petitioner's administrative remedies were not exhausted.

47. The Court failed to recognize, record, consider, and justly and impartially act upon and properly rule upon the complete contents of the DOCKET ENTRIES as maintained by the Court. The entries are manipulated, altered, filed or not filed, and the docket fails to reflect the full and complete submission of Petitioner's papers. The Exhibits submitted by the Petitioner more closely reflect the actual submission of Petitioner's documents and the Exhibits presented in this appeal and reference in this Bill of Exceptions must be fully considered in full for the sake of Justice

in this case.

Signed and executed this day May 5th, 2009, a.D.

s/ Patrick-Walsh: Faucher
Patrick-Walsh: Faucher

Post Location, In Care of.
c/o 49 Mack Road
Fitchburg
Massachusetts Commonwealth
Non-Domestic

End
US TAX COURT

APPENDIX

Supreme Court, U.S.
FILED

091566 APR 9 - 2010

OFFICE OF THE CLERK

No.

In The
Supreme Court of the United States

Patrick-Walsh Faucher, Pro Se,
Petitioner

v.

Douglass Shulman,
Commissioner of Internal Revenue
Respondent

On Petition For Writ Of Certiorari to
The United States Court of Appeals
For the First Circuit

APPENDIX
Volume II

Patrick Walsh Faucher, Pro Se
Post Location, In Care of:
c/o 49 Mack Road
Fitchburg, Massachusetts 01420
Telephone Contact:
(978) 833-1217

Beginning of Volume II.

Volume II

EXHIBIT - A
Petitioner

Docket No.: 27749-08

This Exhibit is a history and time line of the written communications and presentments between the Plaintiff and the Respondent commencing on or about April 12, 2004, a.D., to January 2009. It is a compendium of the many letters exchanged, the requests for hearings, and the facts and law cited in the many exchanges.

Corrections and Amplifications

The Appendix, less IRS computer generated written communications, forms, and publications, is representative of Petitioner's timely answers, replies, denials, and disputes and is reasonable accurate to the best of my present knowledge, belief, and conviction. However, I reserve to myself exclusively the right to amend, alter, add, delete, or change in any manner whatsoever to the exclusion of all others the information contained in this Exhibit. This matter is presented with elimination of superfluous words, the condensation of circuitous, tautological and ambiguous phrascology, and the correction of mistakes, inconsistencies and imperfections to simplify the

appendix and promote conservation of space.

The individual documents contained within this Exhibit may contain non-standard headings and must not be strictly construed to mean what one would normally believe them to be. Generally the headings on the documents shall simply be an index and an administrative aid in filing and retrieving the document in question.

Directory and Time Line

2004-04-12 See: Vol. III, Exhibit J-1.
Asseveration of Patrick Walsh Faucher, Revocation of Signature, Revocation of Power of Attorney, Release of Appointment, Rescission of Contract, and Waiver of Benefits, within the Asseveration also: the Old Covenant, Bouvier's Law Dictionary citations, Supplement of Certain Excerpts, Thirty-three Benefits of the Covenant, Release of Appointment, Notice and Demand.

2004-04-12 See: Vol. III, Exhibit J-2.
Declaration and Statement of Intent and Purpose with Status of persons attached. See also J-3 for Exculpatory Statement.

2004-04-12 re: SSA files
My letter to Social Security Administration, Commissioner.

2004-04-15 re: IRS files
Asseveration of Patrick Walsh Faucher, IRS Revocation of Signature for Good Cause.

2004-04-15 re: IRS files
Asseveration of Patrick Walsh Faucher, Release of Appointment, IRS

2004-04-15 re: IRS files
My Notice and Demand to IRS

2004-04-15 re: IRS files
Asseveration of Tax-Exempt Foreign Status of Patrick Walsh Faucher, IRS

2004-04-15 re: IRS files
Certificate of Exemption from Withholding in Lieu of Form W-4, IRS

2004-04-15 re: IRS files
My letter to IRS, Washington, DC

2004-04-15 re: IRS files
My letter to Director of Foreign Operations District, IRS, Washington, DC

2004-04-15 re: IRS files
Copies of all documents previously sent to the Social Security Administration were included in all IRS mailings.

2004-04-15 re: IRS files
Certificate of Posting to IRS

2004-11-09 re: IRS files
Letter from IRS commenting on the above letter sent to them

2007-12-26 re: IRS files
IRS request for tax return

2007-12-26 p. -329-
Letter to IRS, Linda Stiff, answering the request for a tax return; disputed the allegations contained within the IRS letter, and returned the IRS documents

2008-02-01 re: IRS files
Letter from IRS, Susan Meredith, the IRS has not resolved the issue that I raised to them

2008-02-08 re: IRS files
Letter from IRS, P. Rogers, requesting a return within 45 days

2008-02-12 p. -333-
My letter to both Susan Meredith and Linda Stiff re: IRS letter of 2008-02-01

2008-03-14 p. -338-
My letter to P. Rogers requesting an Administrative Hearing to resolve the matter at hand

2008-04-16 p. -340-
My letter to IRS, Susan Meredith with copy of my letter to P. Rogers; with a demand for Administrative Hearing

2008-05-13 See: Vol. III, Exhibit J-1
NEW AFFIRMATIVE MATTER
Asseveration of Patrick-Walsh: Faucher, Revocation of Signature, Revocation of Power of Attorney, Release of Appointment, Rescission of Contract, Waiver of Benefits and Supporting Documents. See: related cover sheet/index of new affirmative matter packet

2008-05-20 See: Vol. III, Exhibits O-1, O-2, & J-2
Asseveration of Patrick-Walsh: Faucher, Release of Appointment - Expatriation, Title 8, USC section 1481, Freewill Expatriation, Declaration and Statement of Intent and Purpose

2008-07-08 re: IRS files
Letter from IRS requesting why do I disagree with their allegations, letters, and presentments.

2008-07-16 p. -571- – -577-
Request for extension of time to answer

2008-08-03 p. -342-, -364-
My answer to IRS letter dated July 8, 2008, disputing their allegations, letter, and presentment.

2008-08-05 p, -364- – -570-
Same as above, additional mailings

2008-08-05 re: IRS files
Certificate of Mailing

2008-08-03 and 2008-08-05 p. -342-, -364-
Letters from me to IRS, Spendlove, averring that IRS is acting criminally; a request for an Administrative Hearing

2008-08-03 p. -348-
Discovery as a Right - List of questions submitted to IRS to be answered; Allegations of criminal wrongdoing, e.g., IRA (taxable) inserted on bogus IRS form in lieu of qualified, tax-exempt pension; Falsifying the record, etcetera; Request for Administrative Procedure instructions, rules, and procedures (to which there was no response); and an Offer of Proof from me to resolve the issue, but no response either.

2008-08-05 p. -578- – -618-
Request for Administrative Hearing and Opportunity to exhaust all Administrative Remedies; Raising of jurisdictional questions; Statement of parties; Statements of Authorities; Statement of Facts and proceedings; Statement of the Case; Argument; Conclusion; Undisputed Facts; Appendix of Authorities; and Closing.

2008-08-08 p. -342-, -364-
Sent copies of all correspondence, letters, documents, and presentments to date to:

Taxpayer Advocate Service, Fitchburg
National Taxpayer Advocate Service, Nina Olsen, Washington, DC
IRS, Spendlove, Ogden, UT
Chief Council, IRS, Washington, DC

(See end sheet for complete list of mailings of the package)

2008-08-15 re: IRS files
Received Determination of Deficiency from IRS

2008-09-02
My answer to their letter of Determination of Deficiency dated August 15, 2008; My request for Verified Claim; statement that I have been denied due process and equal protection of your laws; that I have been denied an Administrative Hearing; and my DEMAND for an Administrative Hearing.

2008-09-03
My letter to IRS asking them to reconsider their finding in light of the fact that they denied my request for an Administrative Hearing.

2008-11-12 p. -619-, -621- – -746-
My petition to United States Tax Court in an effort to preserve my Administrative Rights and resolve the issue at hand. My points of law and of fact are outlined in a document submitted and entitled "Special Visitation" along with supporting documents that chronologically outline the false documents produced by the IRS, such falsifications arising to the level of criminal actions and violation of rights. There is ample incontrovertible evidence to verify and validate my claims and to disprove and disallow all claims presented by the IRS.

2008-12-08 re: IRS files
Letter from Respondents legal representative: Paralegal Esquivel, notifying me of their pending Motion to Dismiss on the grounds that I failed to state a claim upon which relief can be granted

2008-12-12 p. -747-
My letter and answer to Respondent's paralegal letter dated Dec 08, 2008.

2008-12-15
Handwritten Notice to the Court and Respondent TOLLING, STOPPING, and SUSPENDING time, calendar, and actions until the emergency is over. State of Emergency in Massachusetts Commonwealth declared and in effect.

2008-12-29
Handwritten Notice to the Court and Respondent that TOLLING, STOPPING, and SUSPENDING time, calendar, and actions until the emergency is over IS STILL IN EFFECT. This concerns a Motion filed by the Respondent during the toll and stoppage of time in this matter. The filing date has no effect.

2009-01-02
Notice to the Court and Respondent that my computer is up and running and that the Toll and Stoppage can be discontinued. The effective date of the Respondents Motion to Dismiss shall be Friday, January 2nd, 2009, a.D.

2009-01-02 re: IRS files
Received from Respondent's representative a notice of motion.to dismiss me and moves for judgement in the favor of the IRS.

2009-01-07 p. -752-
My brief Letter of Dispute, truncated to reduce paperwork and space. Instead of disputing the Respondents motion line by line, word for word, I set out an example of past disputes concerning the same, actual supporting documents already disputed.

Patrick-Walsh: Faucher
Post Location, In care of:
c/o 49 Mack road [near 01420]
Fitchburg, Massachusetts uSA
December 26th, 2007 a.D.

Sent via Certified Mail # 7006 0100 0001 8900 8134

Linda E. Stiff, et al
Acting Commissioner of Internal Revenue
IRS, Department of the Treasury
Internal Revenue Service
Post Office Box 24035
[near 93779]
Fresno, California uSA

Notice to the Agent is notice to the Principal; notice to the Principal is notice to the Agent.

Dear Linda E. Stiff, et al,

After consulting with my next friend and after considerable reflection, I am compelled to return to you your documents dated December 10th, 2007, a.D. Your documents are returned for cause, without dishonor, acceptance declined, non-assumpsit, and without prejudice.

Your documents are clearly intended for a taxpayer. To the best of my present knowledge and recollection my status is still that of non-taxpayer as I do not have a Social Security Number. I do not have a valid contract with the Social Security Administration.

You were previously noticed in writing of this status and other status and conditions. However if you have documents directed only at non-taxpayers, I would be interested in reviewing those.

I am disturbed and offended to see, in spite of prior written notice to you, that you chose to use a faux social security number as a basis for a faux taxpayer identification number. Your written communication dated December 10th, 2007, a.D., contained and used the faux number six (6) times. Your actions at best may be construed to be constructive fraud and at worst may be construed as actual fraud. Either way it appears that you used the United States mail to promote and further your questionable mission. Regarding your communication, at first blush and on its face, I am forced to conclude, and it is my belief, that you intended to commit entrapment by cunning obfuscation, dissemble, deception, misdirection, and fraud using the United States Post Office / United States Postal Service official mail to further your objectives.

In light of the above observations, as well as other pertinent considerations, it is my decision to decline to make any entry onto the "taxpayer" documents that you provided. To use these enclosed taxpayer forms in any way may be mistakenly construed by you and others that I intended to activate/enter into a contract with the Social Security Administration. I remind you that I do not have a social security number, never had a social security number, and do not want a social security number.

Please see prior notice. I am not a taxpayer and I do not owe.

No telephone calls will be permitted, allowed, or entertained from this point on. All communication shall be in writing. Any attempt to contact me by any means other than written letters sent via USPS first class mail, postage pre-paid in full, bearing on the sealed mailing envelope an official postal stamp and postal dated cancellation mark by and of the receiving post office/initial postal reception/distribution center, will be considered a trespass. All communication, now and in the future, shall be in writing on your company letterhead, and above your original, handwritten signature followed by the printed spelling of the handwritten signature of the writer/signatory of the instrument. As if on the wings of a butterfly, the spoken word soon fades away, yet the written word endures forever. Direct all written communications to:

Patrick-Walsh: Faucher
Post Location, In care of:
c/o 49 Mack road [near 01420]
Fitchburg, Massachusetts uSA

I reserve all my rights at all times and waive none of my rights at any time for any reason especially my right to time.

without prejudice,

s/ Patrick-Walsh: Faucher
Patrick-Walsh: Faucher

Signed at Fitchburg on the Twenty-sixth day in the month of December in the year 2007 anno Domini.

Punctuation and etcetera in all document and letter exchanges between parties shall be construed, interpreted, applied, and controlled per Unites States Government Printing Office Style Manual 2000 as issued by the Public Printer under authority of 44 USC 1105, Washington 2000. ISBN 0-16-050082-6 (Paper). USGPO Style Board, Roy W. Morton, Chairman, et al.

The Doctrine of Nihl Deceit is cited, Vide 15 Vin. Ab. 556; Dane's Ab. Index, h. t.

NOTICE: Pure and simple silence cannot be considered as a consent to a contract, except in cases when the silent person is bound in good faith to explain himself, in which case, silence gives consent. 6 Toull. liv. 3, t. 3, n. 32, note; 14 Serg. & Rawle, 393; 2 Supp. to Ves. jr. 442; 1 Dane's Ab. c. 1, art. 4, §3; 8 T. R. 483; 6 Penn. St. R. 336; 1 Greenl. Ev. 201; 2 Bouv. Inst. n. 1313.

Patrick-Walsh: Faucher
Post Location, In care of:
c/o 49 Mack road [near 01420]
Fitchburg, Massachusetts uSA
Non Domestic
February 12th, 2008 a.D.

Sent via Certified Mail # 7006 0100 0001 8900 8141

Linda E. Stiff, et al
Acting Commissioner of Internal Revenue
IRS, Department of the Treasury
Internal Revenue Service

Attn: Susan Meredith, et al
Operations Manager
ACS Support
Post Office Box 24017
[near 93779]
Fresno, California uSA

Notice to the Agent is notice to the Principal; notice to the Principal is notice to the Agent.

Dear Susan Meredith, et al,

After consulting with my next friend and after considerable reflection, I am compelled to return to you copies of your documents dated February 1th, 2008, a.D. Your "documents" are returned for cause, without dishonor, acceptance declined, non-assumpsit, and

without prejudice. Your original documents, although not accepted as stated above, are being held as an offer of proof of sending original documents through the mail, said documents bearing false information.

Your documents are clearly intended for a taxpayer. To the best of my present knowledge and recollection my status is still that of non-taxpayer as I do not have a Social Security Number. I do not have a valid contract with the Social Security Administration. You were previously noticed in writing of this status and other status and conditions. Notice was made in writing to Jo Anne B. Barnhart, Commissioner, Social Security Administration, 6401 Security Boulevard, Baltimore, Maryland 21235-0001, first in a letter dated April 12, 2004, a.D., sent on April 13, 2004, a.D., and again in a letter dated April 15, 2004, a.D., sent the same day. Also true copies of the second letter were mailed to the IRS, on that same day, to: Director of Foreign Operations District, Internal Revenue Service, Washington, D.C. 20224, an also to the Internal Revenue Service, Washington, D.C. 02224. In addition, a true copy was also sent to the local SSA office.

I am disturbed and offended to see, in spite of prior written notice to you, that you chose to continue to use a faux social security number as a basis for a faux taxpayer identification number. Your recent written communication contained and used the faux number four (4) additional times. Your informed actions must be construed to be constructive fraud, Either way it appears that you used the United States mail twice (2x) to promote and further your

questionable mission. Regarding your communications, I am forced to conclude, and it is my belief and conviction, that you intend to commit entrapment by cunning obfuscation, dissemble, deception, misdirection, and fraud using the United States Post Office / United States Postal Service official mail to further your objectives.

In light of the above observations, as well as other pertinent considerations, it is my decision to decline to make any entry onto the "taxpayer" documents that you provided. To use these enclosed taxpayer forms in any way may be mistakenly construed by you and others that I intended to activate/enter into a contract with the Social Security Administration. I remind you that I do not have a social security number, never had a social security number, and do not want a social security number. Please see the prior referenced notices. I am not a taxpayer and I do not owe.

No telephone calls will be permitted, allowed, or entertained from this point on. All communication shall be in writing. Any attempt to contact me by any means other than written letters sent via USPS first class mail, postage pre-paid in full, bearing on the sealed mailing envelope an official postal stamp and postal dated cancellation mark by and of the receiving post office/initial postal reception/distribution center, will be considered a trespass. All communication, now and in the future, shall be in writing on your company letterhead, and above your original, handwritten signature followed by the printed spelling of the

handwritten signature of the writer/signatory of the instrument. As if on the wings of a butterfly, the spoken word soon fades away, yet the written word endures forever. Direct all written communications to:

Patrick-Walsh: Faucher
Post Location, In care of:
c/o 49 Mack road [near 01420]
Fitchburg, Massachusetts uSA
Non Domestic

I reserve all my rights at all times and waive none of my rights at any time for any reason especially my right to time.

without prejudice,

s/ Patrick-Walsh: Faucher
Patrick-Walsh: Faucher

Signed at Fitchburg on the twelfth day in the month of February in the year 2008 anno Domini.

Punctuation and etcetera in all document and letter exchanges between parties shall be construed, interpreted, applied, and controlled per Unites States Government Printing Office Style Manual 2000 as issued by the Public Printer under authority of 44 USC 1105, Washington 2000. ISBN 0-16-050082-6 (Paper). USGPO Style Board, Roy W. Morton, Chairman, et al.

The Doctrine of Nihl Deceit is cited, Vide 15 Vin. Ab. 556; Dane's Ab. Index, h. t.

NOTICE: Pure and simple silence cannot be considered as a consent to a contract, except in cases when the silent person is bound in good faith to explain himself, in which case, silence gives consent. 6 Toull. liv. 3, t. 3, n. 32, note; 14 Serg. & Rawle, 393; 2 Supp. to Ves. jr. 442; 1 Dane's Ab. c. 1, art. 4, §3; 8 T. R. 483; 6 Penn. St. R. 336; 1 Greenl. Ev. 201; 2 Bouv. Inst. n. 1313.

Post Location, In care of:
c/o 49 Mack road [near 01420]
Fitchburg, Massachusetts uSA
March 14th, 2008 a.D.

Sent USPS Certified Mail # 7006 0100 0001 8900 8158

P. Rogers, et al
Operations Manager, Collections
Internal Revenue Service
Andover Service Center 05501-0030

Dear Mr. Rogers,

After conferring with my next friend I have arrived at the conclusion that exchanging written letters via the Postal Service is inadequate to resolve our differences. It is clear that a meeting is required to lay this matter to rest. I am confident that ultimately you will yield to my position.

Therefore I am requesting an Administrative Hearing to present my witnesses, evidence, and testimony in my defense and to provide answers to your questions. I dispute your allegations.

Please send to me the instructions, forms, and publications regarding and pertaining to requesting an Administrative Hearing. I would need all of the relevant and pertinent instructions on how to call for a hearing, how to prepare for it, and how to conduct myself at the hearing.

It is a fact that I did not file for the period from January 1st, 2003, a.D. through December 31st, 2006, a.D. but it is my position and I will assert that I am a Non-Taxpayer not required to file and pay tax. To the best of my present knowledge and recollection I am in compliance with the law. It has been and will continue to be my intention to comply with all of the laws all of the time.

IRC §602b not withstanding you are directed not to prepare any return. For you to do so may be a fraudulent act in light of the documents filed with the Social Security Administration and the Internal Revenue Service on or about April 12, 2004, a.D. I object to your continued use of a fictitious social security number. Such action would be against my will and over my objections.

I reserve all my rights at all times and waive none of my rights at any time especially my right to time and my right to full, complete, and continuing Due Process of Law at each and every turn of events in all matters concerning this dispute.

without prejudice,

s/ Patrick-Walsh: Faucher
Patrick-Walsh: Faucher

Post Location, In care of:
c/o 49 Mack road [near 01420]
Fitchburg, Massachusetts uSA
April 16th, 2008 a.D.
Non-Domestic

Sent USPS Certified Mail # 7006 0100 0001 8900 8165

Susan Meredith, et el
Operations Manager, ACS Support
Internal Revenue Service
ACS, P. O. Box 24017
Fresno, CA 93779

Dear Ms. Meredith, et al,

Using the mail service to resolve your issues is clearly inefficient, if not impossible. It appears that our written communications have again crossed in the mails further confusing the matter.

Enclosed please find a copy of a letter sent to P. Rogers, Operations Manager, Collections, Internal Revenue Service, Andover Service Center, on March 14th, 2008, a.D. It was posted before the arrival of your latest communication dated March 18, 2008, a copy of which is also enclosed. It was prompted by a prior letter from Fresno that directed me to Andover.

Either way I again make my demand for an Administrative Hearing to settle this matter. Please send to me the appropriate instructions, forms, and publications relevant to an Administrative Hearing

that I may prepare for and follow the proper procedure.

without prejudice,

s/ Patrick-Walsh: Faucher
Patrick-Walsh: Faucher

Post Location, In Care of:
c/o 49 Mack road [near 01420]
Fitchburg, Massachusetts uSA
Non-Domestic

August 5th, 2008 a.D.

Priority Mail #: 420 84201 9101 8052 1368 3032 0568 69

"There is no more cruel tyranny than that which is exercised under cover of law, and with the colors of justice." Montesquier De L'Espirit Des Lois - 1748. US v Jannottie, 637 F2d 578, 614 (3rd 1982).

Please take notice that this letter is expressly for the attention of Ms Spendlove, Operations Manager. This letter is the undersigned's complaint of crimes committed in the herein referenced matter.

A responsive and meaningful answer regarding disposition of this complaint shall be in order and is expected. Failure to answer will be construed as silence, evasion, and tacit admission by the Internal Revenue Service (IRS) and its officer/agent to all of my claims, all of my allegations, and all of my denials.

Dear Ms Spendlove,

In the matter of the above referenced complaint, there is an ongoing procedure orchestrated by the IRS/officer/agent by use of the United States Postel Service and the U.S. Mail. The criminal acts of which

I herewith complain are enumerated with specificity in my Notice of Obstruction of Justice section presented within my Answer to your most recent vexatious written communication dated July 8, 2008. The list without limitation (expansive context) includes: Falsifying records and other criminal action under color of law and through use of simulated legal process.

My Answer is hereby incorporated herein by reference and attachment to this letter of criminal complaint. You and your office, and the IRS, are on actual and constructive notice of the criminal issues raised in this complaint.

The proceedings in your above frivolous and vexatious case continues to move forward fraudulently and I hear nothing from you or your office regarding your consideration of this complaint and your intended disposition. Therefore I shall only be able to accept, under the Doctrine of Nihil Decit, that you admit to all the matters recounted in said notice and my Answer included herein under cover of this letter. See Certificate of Mailing a/k/a Transmittal Sheet for inventory of documents, both original and archival copies, included in this package.

I fully understand that your legal council may agree with none of the issues which I raise or with only some of the issues that I raise, but you are required inform me in writing regarding your, and your legal council's, timely, substantial, and relative answers. Upon your failure to respond and answer timely in all matters whatever, or to respond in form only, or to

respond with no substantive commentary, or to respond by misrepresentations of any kind whatever, or to respond by artful constructions of any kind whatever, rather than responding with and providing to me responsive answers predicated upon valid, legal reasoning, fact, and law, and as a result thereof, and in consequence thereof, of your failure to timely and properly respond, if the proceedings in the above referenced case do continue to proceed as they presently do proceed, then I shall have no alternative but to accept that the burdens, pains, and penalties imposed by the self interest actions of all parties in the instant IRS apparatus do pose difficulties for intra-office and inter-departmental investigation which have irresistibly become impossible to overcome. Where upon, as a result, I will be compelled to take my complaint to a Federal District Court on grounds of failure of IRS officers and agents to provide to me my individual right of equal protection of the law and due process of the law under the laws of the country and guaranteed to me under your Constitution for the united States of America.

As the user/enforcer of the laws of the United States and the united States of America, you act in a capacity of agent for the state and are subject to the full force and effect of a Title 42 suit. Please understand that I have no illusions about judges, prosecutors, hearing officers/agents, ministerial officers/agents, and the like, coming into federal courts in Title 42 law suits and arguing that they have absolute judicial, prosecutorial, or ministerial immunity as grounds for dismissal. If you carefully

review the contents of this complaint and Answer, you may actually perceive that the absolute immunity issue may not hold up in this case. May I sight a US Supreme Court case regarding the roll of prosecutors? Under the American scheme of government, both state and federal, to wit: "The fortune of a prosecutor under the federal constitution is not to tack as many skins of victims as possible to the wall. His fortune is to vindicate the right of people as expressed in the laws and give those accused of crime a fair trial." The illicit actions of the representatives of the IRS undermine the very laws upon which the IRS is predicated as well as all law.

May I remind you that in this case I am not accused of committing any crime known to the criminal statutory laws of the united States of America, but rather I am accused of committing IRS administrative law "defined crimes" without any evidence shown upon my challenges of subject matter jurisdiction that I am subject to IRS administrative jurisdiction?

I expect your reasoned, legal answers in response to this complaint and to the herein enclosed and attached: Notice and Demand/Request for Administrative Hearing; Discovery as a Right; Answer to bogus Form 4549. Time is of the essence. Thank you in advance for you kind attention to this written communication.

No telephone calls will be permitted, allowed, or entertained from this point on. All communication shall be in writing. Any attempt to contact me by any

means other than written letters sent via USPS first class mail, postage pre-paid in full, bearing on the sealed mailing envelope an official postal stamp and postal dated cancellation mark by and of the receiving post office/initial postal reception/distribution center, will be a trespass. All communication, now and in the future, shall be in writing on your company letterhead, and above your original, handwritten signature followed by the printed spelling of the handwritten signature of the writer/signatory of the instrument. As if on the wings of a butterfly, the spoken word soon fades away, yet the written word endures forever. Direct all written communications to:

Patrick-Walsh: Faucher
Post Location, In Care of:
c/o 49 Mack road [near 01420]
Fitchburg, Massachusetts uSA
Non Domestic

I reserve all my rights at all times and waive none of my rights at any time for any reason especially my right to time, to equal protection of law, and to due process of law.

without prejudice,

s/ Patrick-Walsh: Faucher
Patrick-Walsh: Faucher
Signed at Fitchburg on the fifth day in the month of August in the year 2008 anno Domini.

Punctuation and etcetera in all document and letter exchanges between parties shall be construed, interpreted, applied, and controlled per Unites States Government Printing Office Style Manual 2000 as issued by the Public Printer under authority of 44 USC 1105, Washington 2000. ISBN 0-16-050082-6 (Paper). USGPO Style Board, Roy W. Morton, Chairman, et al.

The Doctrine of Nihil Dicit is cited, Vide 15 Vin. Ab. 556; Dane's Ab. Index, h. t.

NOTICE: Pure and simple silence cannot be considered as a consent to a contract, except in cases when the silent person is bound in good faith to explain himself, in which case, silence gives consent. 6 Toull. liv. 3, t. 3, n. 32, note; 14 Serg. & Rawle, 393; 2 Supp. to Ves. jr. 442; 1 Dane's Ab. c. 1, art. 4, §3; 8 T. R. 483; 6 Penn. St. R. 336; 1 Greenl. Ev. 201; 2 Bouv. Inst. n. 1313. Blacks: Nihil Decit: He says nothing. This is the name of the judgement which may be taken as of course against a defendant who omits to plead or answer the plaintiff's declaration or complaint within the time limited. In some jurisdictions it is otherwise known as judgement "for want of a plea."

Post Location, In care of:
c/o 49 Mack road [near 01420]
Fitchburg, Massachusetts commonwealth, uSA
Non Domestic

August 5th, 2008, a.D.

Sent via Priority Mail # 420 84201 9101 8052 1368 3032 0568 69

TO: Attn: Ms Spendlove, et al.,
Operations Manager
Exam SC Support
Internal Revenue Service
1973 North Rulon White Boulevard
Ogden UT 84404-0040

and TO: Appeals Office

Jointly and Severally

Notice to the Agent is Notice to the Principal
Notice to the Principal is Notice to the Agent

DISCOVERY AS A RIGHT

Having rebutted your erroneous writ elsewhere, I now initiate as a right discovery in this matter. Please respond to my questions listed below.

1. Please cite the nature and cause of your case.

2. Please invoke proper jurisdiction in this case in

the harsh light of the fact that I have been denied due process and equal protection of law by way of denial of administrative hearing and denial of administrative process.

3. Please explain in detail your position in this case.

4. Please list verifiable law/facts to justify and support your position - explain in detail your theory.

5. Please provide the name(s) and address(es) of your competent fact witness(es).

6. Please articulate the complaint in this case and method and proof of service

7. As all law is predicated upon contract - with specificity, please fully articulate the contract - the nexus - that you rely upon in this instance.

8. What law(s) do you act by, through, and under?

9. Who is subject to your "law"?

10. Why am I subject to your "law"?

11. Is it possible that I am exempt from your law?

12. Is it possible that I am outside of your jurisdiction?

13. Is your law superior to all other law?

14. Is your law a law of nations?

15. Is it possible that you cite no law at all?

16. Is it possible that the "law" that you cite is not a law?

17. Is it possible that your delegation of authority is null and void?

18. Has the delegated officer taken the correct oath of office and posted a proper bond?

19 Do you carelessly rely upon a vacant office possessing no authority to act upon?

20. Verify that the delegation of authority provided to Congress by the sovereigns has meet the Doctrine of Delegation standard as it applies to you and your superior.

21. Show and verify your constitutionally compliant delegated authority.

22. Produce and verify your oath, bond, and pocket commission.

23. Show and verify your delegation of authority.

24. Identify your superior by name, title, address, and all other identifying indices.

25. Identify the delegator of your delegated authority.

26. Show and verify his/her delegated authority.

27. Produce and verify his/her oath, bond, and pocket commission.

28. Show and verify his/her delegation of authority.

29. Continue to accurately trace up the tree, the line of the delegation of authority concerning your superiors. Verify same.

30. Is it your intention to defeat or prevent or abolish my right to confront and cross-examine my accuser?

31. Verify that the delegation of authority provided to Congress by the sovereigns has meet the Doctrine of Non-Delegation standard as it applies to you and your superior.

32. Do you proceed by way of presumption in this matter?

33. If the presumption(s) have been rebutted, properly disputed, and destroyed, by what authority do you continue to prosecute?

34. When jurisdiction becomes null and void without any effect, by what Constitutionally compliant law, statue, rule, regulation, and fact

do you continue?

35. If the law of nations, along with treaties, are the Supreme Law of the Land, are not those laws and treaties superior to your position and authority?

ADMINISTRATIVE PROCEDURE

Evidence of law - Administrative rules and regulations are only evidence of law, not the law itself. You must cite: (1) the original, duly enacted, legislative acts or session laws, (2) the statutes construed therefrom, (3) the administrative rule or regulation derived from the statue that you rely upon to give legal force and effect to your claim, and evidence of your delegation of authority. These four markers establish the four corners of the paper establishing authority to proceed. Statutes are not law - They were not duly enacted and no subject matter jurisdiction arises therefrom. Rules and regulations are not law - They were not duly enacted and no subject matter jurisdiction arises therefrom. A rule or regulation can only have full force and effect of law only when cited along side and in conjunction with the statute from which it came, and in turn cited along side and in conjunction with the duly enacted legislative law (acts or session laws from the legislative body, the house and senate combined, signed by the president or governor) from which the statue was derived, in conjunction with verification of delegation of authority. Absent this 4-part test, no subject matter jurisdiction arises therefrom. I hereby dispute any and all rules and regulations not properly

cited as outlined above.

Therefore please provide with specificity and particularity the above outlined four part test, within the four corners of the document, consisting of the session law, the statute, the rule or regulation concerning the following citations (taken from your letter) listed below, and your verified delegation of authority :

1. IRC 6651
2. IRC 6662
3. IRC 6662(a)
4. § 6621(c)
5. § 6601
6. Internal Revenue Code section: 6651(a)(1)
7. Internal Revenue Code section: 6651(a)(2)
8. Internal Revenue Code section: 6654(a)
9. Internal Revenue Code section: 6020(b)

Your cause can not be perfected under application of a mere penalty statute absent verification of commission of a predicate act.

*** 1a

You offer no proper basis, no legal grounds, to proceed. Your allegations are bogus, frivolous, and vexatious. Yet you do move forward, with knowledge, forethought, and deliberate intent. You know, or should have known, that there is/was no basis in fact or in law to proceed. You proceed on presumption, assumption, fallacy, false record, and simulated legal process.

You do not have authority to act in this matter as process has not started for want of jurisdiction. As process has not begun, you are acting in your personal and private capacity. Your failure to provide to me the tools that I need to begin administrative procedure have nullified all of your actions. You are directed comply with the previous requests for an administrative hearing. You have deprived me of my right of due process of law and equal protection of law.

*** 2b

Your writ is in error and in reviewing your document(s), it is realized that you may have committed and may be liable for, including without limitation, expansive context:

1. perjury of oath of office
2. misconduct in office
3. judicial misconduct
4. prosecutorial misconduct
5. malicious prosecution
6. actionable fraud
7. mail fraud
8. simulating legal process
9. tampering with evidence
10. obstruction of justice
11. inducement and enticement for reliance upon the fraud and
12. suborning perjury.

You are falsifying the record to create the illusion of due process, authority, power, and subject matter jurisdiction. You are engaged in criminal misconduct in

office. You are simulating legal process based upon a false record made, constructed, and arranged by you.

I have detected twenty-three (23) instances of improper case construction of a proper noun. Please show with specificity and particularity your authority to write a proper noun in all upper case, e.g., PATRICK W FAUCHER. No where in the English language is the use of all caps for a proper noun supported. Are you trying to indicate another entity or person while entrapping by way of enticement or implication an innocent individual to perpetrate a fraud upon him/her? You do appear to act in your personal capacity to willfully commit, and attempted to commit, entrapment by cunning obfuscation, dissemble, deception, misdirection, and fraud using the United States Post Office / United States Postal Service official mail to further your criminal scheme.

I have detected five additional cases (20 total offenses) each of improper case construction of a proper noun. Please show with specificity and particularity your authority to write a proper noun in all upper case, i.e., MACK RD, FITCHBURG, MA. No where in the English language is the use of all caps for a proper noun supported. Are you trying to indicate another entity or fiction while entrapping by way of enticement or implication an innocent individual to perpetrate a fraud upon him/her? You do appear to act in your personal capacity to willfully commit, and attempted to commit, entrapment by cunning obfuscation, dissemble, deception, misdirection, and fraud using the United States Post Office / United States Postal

Service official mail to further your criminal scheme.

I have detected that both letters (2) in question is actually directed to a Mr. Faucer. Did you post the letter to a wrong address by error or design? Do you think that misdirection mitigates your crimes? You do appear to act in your personal capacity to willfully commit, and attempted to commit, entrapment by cunning obfuscation, dissemble, deception, misdirection, and fraud using the United States Post Office / United States Postal Service official mail to further your criminal scheme.

I have detected a wrongful substitution of a publication, number 3498-A, in place of the information requested by me to begin the administrative procedure. You have deliberately responded by way of a falsehood. Just when will we begin the administrative process? You do appear to act in your personal capacity to willfully commit, and attempted to commit, entrapment by cunning obfuscation, dissemble, deception, misdirection, and fraud using the United States Post Office / United States Postal Service official mail to further your criminal scheme.

You assert that you enclosed an envelope but none was found; further evidence of incompetence.

You use a fictitious social security number as an identifier throughout the letter. You use the bogus number twenty-two (22) times. I do not have a social security number - never did have one either. In lieu of

a social security, the proper response is "Suspense File" and I rely on a SSA letter that infers that without a SS# one can not be taxed. And you were informed of same in April, 2004. Correct your entries. See enclosed documents. You do appear to act in your personal capacity to willfully commit, and attempted to commit, entrapment by cunning obfuscation, dissemble, deception, misdirection, and fraud using the United States Post Office / United States Postal Service official mail to further your criminal scheme.

You have inserted "IRA" in lieu of a qualified, protected, exempt pension and you have done this four (4)) times. It is apparent to the alert reader that you do attempt to change the character of the pension to an unprotected status so as to make it taxable. Shame on you. See: General Laws of Massachusetts, Part I, Administration of the Government, Title IV, Civil Service, Retirements and Pensions, Chapter 32, Section 19: Exemption from Taxation, Attachments and Assignments; Exception. This PENSION is exempt from taxation and the operation of any law relating to bankruptcy or insolvency and shall not be attached or taken upon execution or other process except for a probate judge ordering alimony and/or child support. You do appear to act in your personal capacity to willfully commit, and attempted to commit, entrapment by cunning obfuscation, dissemble, deception, misdirection, and fraud using the United States Post Office / United States Postal Service official mail to further your criminal scheme.

You make use of "tax tables" twice (2) although your

own account of same indicates that the tables are for "illustrative purposes" only. Is this more misdirection? You do appear to act in your personal capacity to willfully commit, and attempted to commit, entrapment by cunning obfuscation, dissemble, deception, misdirection, and fraud using the United States Post Office / United States Postal Service official mail to further your criminal scheme.

Your letter is unsigned, twice (2). Withholding the signature is evasive and non-responsive. An unsigned letter fails to rise to a level of frivolous opinion. Could it be that this is how you insulate yourself from criminal fraud? You do appear to act in your personal capacity to willfully commit, and attempted to commit, entrapment by cunning obfuscation, dissemble, deception, misdirection, and fraud using the United States Post Office / United States Postal Service official mail to further your criminal scheme.

You sent the bundle of bogus paper through the United States Mail. Does this not have the appearance of mail fraud. You do appear to act in your personal capacity to willfully commit, and attempted to commit, entrapment by cunning obfuscation, dissemble, deception, misdirection, and fraud using the United States Post Office / United States Postal Service official mail to further your criminal scheme.

The bogus parcel of papers can not be construed to be "Official Business" and the result is a penalty for using the official envelope for personal use.

The doctrine of absolute judicial and/or prosecutorial immunity does not apply to those that practice misconduct in office.

Misconduct in office means obstruction of justice. It is an act or omission resulting in criminal obstruction of justice by a fellow citizen when he presumes to be doing it under color of his office when he does it.

*** 3c
I am requesting, and you shall answer and provide within thirty days, a verified delegation of authority with the law, statue, and rule or regulation that you rely upon to act in this matter. List the name(s) and address(es) of all individuals under whose authority you purport to operate under. Provide their bond insurer name(s), address(es), and account number(s).

*** 4d
The Administrative Procedure Act, APA, controls.
The APA requires a response to any inquiry asking for information accessible to the public. Provide to me the full and complete instructions to initiate an administrative procedure. Provide the court rules, both written and unwritten. All filing fees are hereby waived as access to the law shall be free to the aggrieved individual seeking due process of law. I am not an attorney or lawyer and receive no commercial compensation as such and demand unfettered access to the administrative process and legal system.

*** 5e
Bond. You are ordered to post a gold bond before

proceeding further. Said bond shall consist of one-hundred and fifty-six (156) gold coins. The gold coins shall be United States minted, one-ounce, .9999, fine, gold coins bearing a face value of fifty dollars per coin and the coins shall conform to the coinage act enacted by Congress. To avoid counterfeit gold coins, you shall not obtain and handle the coins directly. You shall make arrangements via and through a licensed, bonded, insured, certified, gold, coin dealer and pay the dealer to transmit the 156 gold coins to a location to be specified by me.

*** 6f
You have submitted writings via the UNITED STATES POSTAL SERVICE, the United States Postal Department, and/or the U.S. Mail system. You may have committed a federal crime by using the mails to further a scheme - a fraud. You do appear to act in your personal capacity to willfully commit, and attempted to commit, entrapment by cunning obfuscation, dissemble, deception, misdirection, and fraud using the United States Post Office / United States Postal Service official mail to further your criminal scheme.

Your un-substantiated allegations are hereby refuted, rebutted, and have no force or effect in law of fact. Subject matter jurisdiction is null and void.

You have failed to provide the identity of or sworn statement by a competent eye witness having first hand knowledge of the "crime" you purport to assert and collect on.

You have failed to sign your documents or provide the identity of the employee, agent, representative, or mechanism empowered to issue the instruments and claims.

You have failed to properly "give life to" (verify) your allegation(s) comprised of: 1) law; 2) statue; 3) agency rule or regulation, and 4) delegation of authority. Merely stating or citing a rule or regulation has no effect in law or fact. You have failed to prove-up (verify) the regulation or rule by citing the link between the session law, the resulting statue, the agency rule or regulation, and your delegated authority. Verify that the delegation of authority provided by the sovereigns has meet the Doctrine of Delegation standard.

You give the appearance of acting by way of presumption and without verified authority and without the benefit confirming/verifying necessary elements: law, statute, rule/regulation, and Doctrine of Delegation. You do appear to act in your personal capacity to willfully commit, and attempted to commit, entrapment by cunning obfuscation, dissemble, deception, misdirection, and fraud using the United States Post Office / United States Postal Service official mail to further your criminal scheme.

Our recent communications(s) should have been sufficient to end your vexatious actions yet you recklessly pursue in fiction with abandon and thereby take on a heavy, personal liability.

If, as you say, you report anything to anyone you will be held liable for your actions causing any damages or losses to me, my life, liberty, property, and pursuit of happiness.

You have thirty days (30 days) to submit your verified claim along with your Offer of Proof by way of witness, evidence, testimony, and the like, and the verified authority enabling you to take action under the Doctrine of Delegation (or the Doctrine of Non-Delegation if you wish). Failure to timely act and provide these needful and lawful requirements, which it is your duty to provide, will then effectively bar you and enjoin you by estoppel from further action in this matter.

Failure to meet or exceed the strict minimum requirements of law will be prima facie evidence that you do act in your personal capacity to willfully commit, and attempted to commit, entrapment by cunning obfuscation, dissemble, deception, misdirection, and fraud using the United States Post Office / United States Postal Service official mail to further your criminal scheme.

I reserve all of my rights at all times and wave none of my rights at any time especially my right to time. The above statement is true and correct to the best of my present knowledge and recollection. Time is of the essence.

s/ Patrick-Walsh: Faucher
Patrick-Walsh: Faucher

"But let your communication be, Yea, yea; Nay, nay: for whatsoever is more than these cometh of evil." Matthew 5:37 and "But above all things, my brethren, swear not, neither by heaven, neither by the earth, neither by any other oath: but let your yea be yea; and your nay be nay; lest ye fall into condemnation." James 5:12

Asseveration - Common law equivalent to an oath.

Post Location, In care of:
c/o 49 Mack road [near 01420]
Fitchburg, Massachusetts commonwealth
uSA
Non-Domestic

August 5th, 2008, a.D.

Sent via Priority Mail # 420 84201 9101 8052 1368 3032 0568 69

Attn: Ms Spendlove, et al.,
Operations Manager
Exam SC Support
Internal Revenue Service
1973 North Rulon White Boulevard
Ogden UT 84404-0040

Jointly and Severally

Notice to the Agent is Notice to the Principal
Notice to the Principal is Notice to the Agent

This letter is in response to your written communication and written presentment marked July 8th, 2008, said writings enclosed, returned for cause without dishonor, acceptance declined, non-assumpsit, said writings being the latest in many non-responsive writings by you to me to date. I have made inquiries, ask questions, directions, instructions, and have requested an administrative hearing to resolve this dispute and you have failed to respond to my requests. With particularity I have requested an administrative

hearing to resolve this dispute and requested the information from you needed by me to begin the process and exhaust all of the administrative remedies available to me. I was warned by my next friend that the IRS would disregard any and all attempts to resolve the matter other than to "collect." I was warned that any and all requests made by me would fall on deaf ears and that the IRS machine would grind on regardless of equal protection and due process. It is now crystal clear to me that my next friends were correct. Therefore, elsewhere in this reply package I have listed the crimes and fraud perpetrated by the Internal Revenue Service (IRS), its employees, agents, and mechanisms. I dispute any alleged nexus between myself and Internal Revenue Service. I dispute your allegations that I am a taxpayer, that I "have" a Social Security Number or taxpayer identification number, that there is a tax due, and that I have a duty to file and pay taxes. I dispute the alleged amount of the purported tax, interest, and penalties allegedly due and any portion thereof.

Comes now the Respondent in Error, Patrick-Walsh: Faucher, to deny every material fact and allegation on the face of the attempt to collect not specifically admitted to herein.

COVER SHEET
PAGE ONE

You allege " Department of the Treasury" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Internal Revenue Service" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Ogden, UT 84201-0040" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "PATRICK W FAUCHER" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "49 MACK RD" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "FITCHBURG MA 01420-6521" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

BEGIN FIRST STAPLED PACKET
PAGE TWO

You allege " Internal Revenue Service" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Department of the Treasury" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "1973 North Rulon White Blvd." I have lack sufficient knowledge to answer this

allegation and therefore I deny the same.

You allege "Taxpayer Identification Number:" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Ogden, UT 84404-0040" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "***-**-****" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Form: 1040" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Tax Period Ended and Tax Deficiency:" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Date: July 8, 2008" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "2006 $5,939.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Person to Contact:" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Ms. Spendlove" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "M/S 4451" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "PATRICK W FAUCHER" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Contact Telephone Number:" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "49 MACK RD" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "1-866-899-9083 ext. 8275" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "FITCHBURG, MA 01420" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Contact Hours: Mon -Fri 7:00 am - 2:30 pm" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Mountain Time" I have lack

sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Employee Identification Number:" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "0469149327" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Last Date to Respond to this letter:" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "August 8, 2008" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Dear Mr. Faucer" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Why We Are Sending You This Letter" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "We have no record of receiving your federal income tax return for the year(s) shown above or the returns(s) we received was not valid." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "We have figured the proposed tax and penalties based on information your employers, banks and other payers reported on Forms W-2. W-2P, 1099, etc." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "We explain the tax and penalties in the enclosed report." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "What You Should Do If You Agree With This Report" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "If you agree with the tax and penalties shown in the report, please sign, date and return one copy of the report along with payment for the total amount due." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "It is to your advantage to pay the total amount now since we will continue to charge interest until the amount you owe is paid in full. If you can't pay the full amount at this time, please call us to discuss how you can pay what you owe." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "What You Should Do If You Disagree With The Report" I have lack sufficient knowledge to answer this allegation and therefore I

deny the same.

You allege "If you don't agree with the tax and penalties and want us to reconsider this matter, you should provide the reason why you didn't file a return and other related information you want us to consider." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Please respond within 30 days from the date of this letter." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "If we do not hear from you within this time frame we will issue a Notice of Deficiency." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "A Notice of Deficiency is a legal notice stating the amount of the proposed tax increase and penalties, and explaining your right to file a petition with the United States Tax Court." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "If you decide to file a return at this time, please send it to the above address." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "To help us identify your case, please include this letter with your return." I have lack

sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Be sure to include all supporting records." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "We have enclosed a copy of this letter for your records and an envelope for your convenience." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Letter 1862 (SC/CG) (Rev. 5-2005)" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Catalog Number 34762H" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

PAGE THREE

You allege "What Will Happen If You Don't Respond" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "If you do not provide the information we ask for, or provide fraudulent information, the law provides that you may be charged penalties and in certain cases, you may be subject to criminal prosecution." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "We may also have to disallow the exemptions, exclusions, credits, deductions or adjustments shown on the tax return. This could make the tax higher or delay any refund." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Interest may also be charged." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Why We Are Asking For This Information" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Under the Privacy Act of 1974, we must tell you that our legal right to ask for this information is Internal Revenue Code sections 6001, 6011, 6012(a) and their regulations." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "They say that you must furnish us with records of statements for any tax year that you are liable for, including the taxes your employer withheld." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "We ask for this information to carry out the Internal Revenue Tax Laws of the United States and you are required to give us this information." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "We may give the information to the Department of Justice for civil and criminal litigation, other Federal agencies, states, cities and the District of Columbia for use in administering their tax laws." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "What To Do If You Have Any Questions" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "We have enclosed Publication 3498-A, The Examination Process (Examinations by Mail), for your information." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Thank you for your cooperation." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Sincerely," I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "[no signature]" I have lack sufficient knowledge to answer this allegation and therefore I

deny the same.

You allege "Operations Manager," I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Exam SC Support" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Enclosures:" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Copy of this letter" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Envelope" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Exam Report (2)" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Publication 3498-A" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Letter 1862 (SC/CG) (Rev. 5-2005)" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Catalog Number 34762H" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

PAGE FOUR

You allege "Form 4549" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Department of the Treasury-Internal Revenue Service" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "(Rev. March 2005)" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Income Tax Examination Changes" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Page 1 of 2 " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Name and Address of Taxpayer" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Taxpayer Identification Number" I have lack sufficient knowledge to answer this

allegation and therefore I deny the same.

You allege "Return Form No.:" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "***-**-****" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "1040" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "PATRICK W FAUCHER" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Person with whom" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Name and Title:" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "49 MACK RD" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "examination" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "FITCHBURG MA 01420" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "charges were" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "discussed." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Period End" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Period End" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Period End" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "1." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Adjustments to income" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "12/31/2006" I have lack sufficient

knowledge to answer this allegation and therefore I deny the same.

You allege "a." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "IRA Distributions" I have lack sufficient knowledge to answer this allegation and therefore I deny the same. To the best of my present knowledge and recollection I have never participated in an Individual Retirement Account.

You allege "45,953.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "b." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Dividends" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "20.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "c." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Standard Deduction" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "(5,150.00)" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "d." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Exemptions" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "(3,300.00)" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "e." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "f." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "g." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "h." I have lack sufficient knowledge

to answer this allegation and therefore I deny the same.

You allege "i." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "j." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "k." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "l." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "m." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "n." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "o." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "p." I have lack sufficient knowledge to answer this allegation and therefore I deny the

same.

You allege "2." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Total Adjustments" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "37,523.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "3." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Taxable Income Per Return or as Previously Adjusted" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "0.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "4." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Corrected Taxable Income" I have lack sufficient knowledge to answer this allegation and

therefore I deny the same.

You allege "37,523.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Tax Method" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Tax Table" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Filing Status" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Single" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "5." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Tax" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "5,939.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "6." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Additional Taxes /" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Alternative Minimum Taxes" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "7." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Corrected Tax Liability" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "5,939.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "8." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Less" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "a." I have lack sufficient knowledge

to answer this allegation and therefore I deny the same.

You allege "Credits" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "b." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "c." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "d." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "9." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Balance" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "(Line 7 less Lines 8a through 8d)" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "5,939.00" I have lack sufficient knowledge to answer this allegation and therefore I

deny the same.

You allege "10." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Plus" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "a." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Other" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "b." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Taxes" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "c." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "d." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "11." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Total" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Corrected Tax Liability" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "(Line 9 plus Lines 10a through 10d)" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "5,939.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "12." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Total Tax Shown on Return or as Previously adjusted" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "0.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "13." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Adjustments to:" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "a." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "b." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "c." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "14." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Deficiency-Increase in Tax or (Overassessment-Decrease in Tax)" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "(Line 11 less Line 12 adjusted by Lines 13a plus 13b)" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "5,939.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "15." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Adjustments to Prepayment Credits - Increase (Decrease)" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "16." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Balance Due or (Overpayment) - (Line 14 adjusted by Line 15)" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "(Excluding interest and penalties)" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "5,939.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "You may be subject to backup withholding if you underreport your interest, dividend, or patronage dividend income you earned and do not

pay the required tax." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "The IRS may order backup withholding (withholding of a percentage of your dividend and/or interest income) if the tax return remains unpaid after it has been assessed and four notices have been issued to you over a 120-day period." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Catalog Number 23105A" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "www.irs.gov" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Form 4549 (Rev. 3-2005" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

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You allege "Form 4549Department of the Treasury-Internal Revenue Service" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "(Rev. March 2005)" I have lack sufficient knowledge to answer this allegation and

therefore I deny the same.

You allege "Income Tax Examination Changes" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Page 2 of 2 " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Name of Taxpayer" I have, lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Taxpayer Identification Number" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Return Form No.:" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "PATRICK W FAUCHER" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "***-**-****" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "1040" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Period End" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Period End" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Period End" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "17." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Penalties/ Code Sections" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "12/31/2006" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "a." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Delq-IRC 6651(a) (2)" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "445.43" I have lack sufficient

knowledge to answer this allegation and therefore I deny the same.

You allege "B." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Delq-IRC 6651 (a) (1)" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "1,336.28" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "C." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Estimated Tax-IRC 6654" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "281.05" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "d." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "e." I have lack sufficient knowledge to answer this allegation and therefore I deny the

same.

You allege "f." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "g." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "h." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "i." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "j." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "k." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "l." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "m." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "n." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "18." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Total Penalties" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "2,062.76" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Underreporter attributable to negligence: (1981-1987)" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "A tax addition of 50 percent of the interest due on the" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "underpayment will accrue until it is paid or assessed." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Underreporter attributable to fraud: (1981-1987)" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "A tax addition of 50 percent of the interest due on the" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "underpayment will accrue until it is paid or assessed." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Underreporter attributable to Tax Motivated Transactions (TMT)" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "The interest will accrue and be assessed st 120% of the under-" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "payment rate in accordance with IRC §6621(c)" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "0.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "19." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Summary of Taxes, Penalties and Interest:" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "a." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Balance due or (Overpayment) Taxes - Line 16, Page 1)" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "5,939.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "b." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Penalties (Line 18) - computed to 07/08/2008" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "2,062.76" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "c." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Interest (IRC §6601) - computed to 08/02/2008" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "738.26" I have lack sufficient

knowledge to answer this allegation and therefore I deny the same.

You allege "d." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "TMT Interest - computed to 08/02/2008" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "(on TMT underpayment)" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "0.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "e." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Amount due or (refund) - (sum of Lines a, b, c and d)" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "8,740.02" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Other Information:" I have lack sufficient knowledge to answer this allegation and

therefore I deny the same.

You allege "Examiner's Signature:" I have lack sufficient knowledge to answer this allegation and therefore I deny the same. [There is no signature]

You allege "Employee ID:" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Office:" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Date:" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Ms. Spendlove" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "0469149327" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "1-866-899-9083 ext. 8275" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "07/08/2008" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Consent to Assessment and Collection-" I have lack sufficient knowledge to answer this allegation and therefore I deny the same. I do not consent, I do not assent, and I do not agree to anything in your written communication and presentment.

You allege "I do not wish to exercise my appeal rights with the Internal Revenue Service or to contest in the United States Tax Court the findings in this report." I have lack sufficient knowledge to answer this allegation and therefore I deny the same. I have repeatedly asserted my intention to begin the administrative remedies and I reserve to myself all of my rights, and I do not wave at any time for any reason any of my rights especially my right to time.

You allege "Therefore, I give my consent to the immediate assessment and collection of any increase in tax and penalties, and accept any decrease in tax and penalties shown above, plus additional interest as provided by law." I have lack sufficient knowledge to answer this allegation and therefore I deny the same. I do not give consent, nor do I give assent and agreement, to any assessment or collection of any tax, interest, penalty, or assessment.

You allege "It is understood that this report is subject to acceptance by the Area Director, Area Manager, Specialty Tax Program Chief, or Director of Field Operations." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "PLEASE NOTE: If a joint return

was filed, BOTH taxpayers must sign" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Signature of Taxpayer" I have lack sufficient knowledge to answer this allegation and therefore I deny the same. [there is no taxpayer signature]

You allege "Date:" I have lack sufficient knowledge to answer this allegation and therefore I deny the same. [there is no date entered]

You allege "Signature of Taxpayer" I have lack sufficient knowledge to answer this allegation and therefore I deny the same. [there is no taxpayer signature]

You allege "Date:" I have lack sufficient knowledge to answer this allegation and therefore I deny the same. [there is no date entered]

You allege "By:" I have lack sufficient knowledge to answer this allegation and therefore I deny the same. [there is no name or signature entered]

You allege "Title:" I have lack sufficient knowledge to answer this allegation and therefore I deny the same. [there is no title entered]

You allege "Date:" I have lack sufficient knowledge to answer this allegation and therefore I deny the same. [there is no date entered]

You allege "Catalog Number 23105A" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "www.irs.gov" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Form 4549 (Rev. 3-2005)" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

PAGE SIX

You allege "Name of Taxpayer:" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "PATRICK W FAUCHER" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "07/08/2008" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Identification number:" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "***-**-****" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Total" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "9.20.10" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "2006 - Form 6251 - Alternative Minimum Tax Computation" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "1." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "If filing Schedule A, enter taxable income before exemptions;" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "45,973.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "(less any amount on Form 8941, line 6); otherwise adjusted" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "gross income (less any amount on Form 8914, line 6)" I have lack sufficient knowledge to

answer this allegation and therefore I deny the same.

You allege "2." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Total adjustment and preferences (excluding any NOL deduction)" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "0.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "3." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Net operating loss deduction" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "0.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "4." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Alternative tax net operating loss deduction" I have lack sufficient knowledge to answer

this allegation and therefore I deny the same.

You allege "0.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "5." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Alternative minimum taxable income (combine lines 1 thru 4)" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "45,973.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "6." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Exemption amount" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "42,500.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "7." I have lack sufficient knowledge to answer this allegation and therefore I deny the

same.

You allege "Subtract line 6 from line 5 (if zero or less, enter zero)" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "3,473.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "8." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "If capital gains are reported, see line 20 from continuation page" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "903.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "(If FEIT worksheet for AMT is used, enter amount from line 10 of that worksheet instead)" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "All others:" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "If line 7 is $175,000 or less

($87,5000 if MFS) multiply" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "line 7 by 26%. Otherwise, multiply line 7 by 28% and" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "subtract $3,500 ($1,750 if MFS) from the result" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "9." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Alternative minimum tax foreign tax credit" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "0.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "10." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Tentative minimum tax (line 8 less line 9)" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "903.00" I have lack sufficient

knowledge to answer this allegation and therefore I deny the same.

You allege "11." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Regular tax before credits (if Schedule J was used to figure tax," I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "5,939.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "use the refigured amounts for lines 44 and 47 of Form 1040" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "without using Schedule J)" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "12." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Alternative minimum tax" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "0.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Exemption Worksheet (line 6 above)" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "A." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Exemption amount based on filing status" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "42,500.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "C." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Enter $112,500 ($150,000 if married filing jointly or" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "112,500.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Qualifying widow(er), $75,000 if

married filing separately)" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "D." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Subtract line C from line B" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "0.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "E. Multiply line D by 25%" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "0.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "F." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Subtract line E from line A (if zero or less enter zero)" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "42,500.00" I have lack sufficient

knowledge to answer this allegation and therefore I deny the same.

PAGE SEVEN

You allege "Name of Taxpayer:" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "PATRICK W FAUCHER" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "07/08/2008" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Identification Number:" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "***-**-****" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Total" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "9.20.10" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "2006 - Form 6251 - Continuation, Tax Computation Using Maximum Capital Gain Rates" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "1." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Amount from Form 6251 report, line 7" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "3,473.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "(If FEIT worksheet for AMT was used, enter amount from line 7 of that worksheet instead)" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "2." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Amount fromline 6 Qualified Dividends and Capital Gain Tax Worksheet" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "0.00" I have lack sufficient knowledge to answer this allegation and therefore I

deny the same.

You allege "or line 13 Schedule D Tax Worksheet (refigured for AMT)" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "3." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Amount from Schedule D line 19 (refigured for AMT)" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "0.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "4." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Amount from line 2 if no Schedule D worksheet; otherwise, the smaller of" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "0.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "the sum of line 2 or line 3 or Schedule D worksheet line 10 (refigured for AMT)" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "5." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Smaller of line 1 or line 4" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "0.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "6." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Subtract line 5 from line 1" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "3,473.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "7." I have lack sufficient knowledge

to answer this allegation and therefore I deny the same.

You allege "If line 6 is $175,000 or less ($87,500 if MFS) multiply line 6 by 26%;" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "903.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "otherwise, multiply line 6 by 28% and subtract $3,500 ($1,750 if MFS)" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "from the result" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "8." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Enter:" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "30,650.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "$61,300 if filing married filing joint or qualified widow(er)" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "$30,650 if filing single or filing separate" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "$41,050 if filing head of household" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "9." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Amount from line 7 Qualified Dividends and Capital Gain Tax Worksheet" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "0.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "or line 14 Schedule D Tax Worksheet" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "10." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Subtract line 9 from line 8 (if zero or less, enter zero)" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "30,650.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "11." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Smaller of line 1 or line 2" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "0.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "12." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Smaller of line 10 or line 11" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "0.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "13." I have lack sufficient knowledge

to answer this allegation and therefore I deny the same.

You allege "Multiply line 12 by 5%" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "0.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "14." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Subtract line 12 from line 11" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "0.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "15." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Multiply line 14 by 15%" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "0.00" I have lack sufficient knowledge to answer this allegation and therefore I

deny the same.

You allege "16." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Subtract line 11 from line 5" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "0.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "17." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Multiply line 16 by 25%" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "0.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "18." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Total of lines 7, 13, 15, and 17" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "903.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "19." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "If line 1 is $175,000 or less ($87,500 if MFS) multiply line 1 by 26%" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "903.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "otherwise, multiply line 1 by 28% and subtract $3,500 ($1,750 if MFS)" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "from result" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "20." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Smaller of line 18 or 19, Enter here and on line 8 Form 6251 report" I have lack sufficient knowledge to answer this allegation and therefore I

deny the same.

You allege "903.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

PAGE EIGHT

You allege "Name of Taxpayer:" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "PATRICK W FAUCHER" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "07/08/2008" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Identification Number:" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "***-**-****" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Total" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "9.20.10" I have lack sufficient

knowledge to answer this allegation and therefore I deny the same.

You allege "EXPLANATION OF THE DELINQUENCY PENALTY" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Since your income tax return was not filed within the time limit prescribed by law and/or the tax was not paid, and you have not shown that such failure was due to reasonable cause, an addition to the tax is charged as shown below, in accordance with Section 6651(a)(1) and/or Section 6651(a)(2) of the Internal Revenue Code." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "2006 - DELINQUENCY PENALTY" I have lack, sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "1." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Delinquency penalty abated" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "0.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "2." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Date return due" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "04/15/2007" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "3." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Date return filed" I have lack sufficient knowledge to answer this allegation and therefore I deny the same. [the return was not filed]

You allege "07/08/2008" I have lack sufficient knowledge to answer this allegation and therefore I deny the same. [this is a fiction date]

You allege "4." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Failure to File penalty rate" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "0.225" I have lack sufficient

knowledge to answer this allegation and therefore I deny the same.

You allege "5." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Failure to Pay penalty rate" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "0.075" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "6." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Total corrected tax liability" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "5,939.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "7." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Allowable payments on or prior to due date of return" I have lack sufficient knowledge to

answer this allegation and therefore I deny the same.

You allege "0.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "8." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Net Amount Due (line 6 less line 7)" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "5,939.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "9." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Failure to File Penalty - line 8 multiplied by line 4" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "1,336.28" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "10." I have lack sufficient knowledge to answer this allegation and therefore I deny the

same.

You allege "Minimum penalty if over 60 days delinquent" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "100.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "11." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Failure to File Penalty - Greater of line 9 or line 10" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "1,336.28" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "12." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Previously assessed Failure to File Penalty" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "0.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "13." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Net Failure to File Penalty - line 11 less line 12" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "1,336.28" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "14." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Failure to Pay Penalty - line 8 multiplied by line 5" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "445.43" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "15." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Previously assessed Failure to Pay Penalty" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "0.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "16." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Net Failure to Pay Penalty - line 14 less line 15" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "*" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "445.43" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "17." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Total Delinquency Penalty - Sum of line 13 and 16" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "1,781.71" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "* If an amount appears as the

Failure to Pay Penalty, the amount only reflects the addition to tax under Internal Revenue Code section 6651(a)(2) through the date of this notice." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "The additional tax will continue to accrue from the due date of the return at a rate of 0.5 percent each month, or fraction thereof, of nonpayment, not exceeding 25 percent." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

PAGE NINE

You allege "Name of Taxpayer:" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "PATRICK W FAUCHER" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "07/08/2008" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Identification Number:" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "***-**-****" I have lack sufficient knowledge to answer this allegation and therefore I

deny the same.

You allege "Total" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "9.20.10" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "2006 - EXPLINATION OF THE ESTIMATED TAX PENALTY" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Since you did not pay sufficient estimated tax, addition to the tax is charged as shown below, in accordance with Section 6654(a) of the Internal Revenue Code." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "1." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Total corrected tax liability, Form 4549, Line 11" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "5,939.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "(Tax Per Return, if a return was filed)" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "2." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Withholding taxes" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "0.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "3. Line 1 less line 2 (if less than $1000," I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "5,939.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "estimated penalty does not apply)" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "4." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "90% of line 1" I have lack sufficient

knowledge to answer this allegation and therefore I deny the same.

You allege "5,345.10" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "5." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allegé "Prior year tax liability (110% of tax if AGI was more" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "0.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "than $150,000, or if MFS more than $75,000." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "6." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "The smaller of line 4 or 5 (as adjusted)" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "5,345.10" I have lack sufficient knowledge to answer this allegation and therefore I

deny the same.

You allege "7." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Payment" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Apr 15, 2006" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "June 15, 2006" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Sep 15, 2006" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Jan 15, 2007" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Due Date" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "8," I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Payment" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "1,336.28" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "1,336.28" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "1,336.28" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "1,336.28" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Required" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "9." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Payments & 0.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "0.00" I have lack sufficient

knowledge to answer this allegation and therefore I deny the same.

You allege "0.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "0.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "0.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Credits" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "10." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Overpayments from Line 16" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "0.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "0.00" I have lack sufficient knowledge to answer this allegation and therefore I

deny the same.

You allege "0.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "11." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Total of Lines 9 & 10" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "0.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "0.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "0.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "12." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Previous Qtr Underpayment" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "1,336.28" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "2,672.56" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "4,008.84" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "13." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "11 minus 12" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "0.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "0.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "0.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "0.00" I have lack sufficient

knowledge to answer this allegation and therefore I deny the same.

You allege "14." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Remaining Underpayment" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "1,336.28" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "2,672.56" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "15." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Underpayment" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "1,336.28" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "1,336.28" I have lack sufficient knowledge to answer this allegation and therefore I

deny the same.

You allege "1,336.28" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "1,336.28" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "16." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Overpayment" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "0.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "0.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "0.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "0.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "17." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Penalty" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "104.12" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "88.48" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "62.09" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "26.36" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "18." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Previously Assessed Penalty" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "0.00" I have lack sufficient

knowledge to answer this allegation and therefore I deny the same.

You allege "19." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Estimated Tax Penalty" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "281.05" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

PAGE TEN

You allege "Name of Taxpayer:" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "PATRICK W FAUCHER" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "07/08/2008" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Identification Number:" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "***-**-****" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Total" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "9.20.10" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "2006 - PERONAL EXEMPTION WORKSHEET" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "1." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Multiply $3,300 by the total number of exemptions claimed on Form 1040," I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "line 6d" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "2." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Adjusted gross income" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "45,973.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "3." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Limitation based on filing status" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "150,500.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "NOTE: If line 2 is not greater than line 3, enter amount from line 1 on line 10 below" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "4." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Subtract line 3 from line 2" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "0.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "5." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "If line 4 is more that $122,500 ($61,250 if married filing separately), multiply $1,100 by the" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "total number of exemptions claimed on Form 1040, line 6d and enter this amount on line 10 below" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "0.006." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Divide line 4 by $2,500 ($1,250 if maried filing separately)" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "0.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "(If result is not a whole number, increase to next whole number)" I have lack sufficient

knowledge to answer this allegation and therefore I deny the same.

You allege "7." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Multiply line 6 by 2% and enter the result as a decimal" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "0.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "8." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Multiply line 1 by line 7" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "0.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "9." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Divide line 8 by 1.5" I have lack sufficient knowledge to answer this allegation and

therefore I deny the same.

You allege "0.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "10." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Deduction for exemptions (subtract line 9 from line 1)" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "3,300.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

PAGE ELEVEN

You allege "Name of Taxpayer:" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "PATRICK W FAUCHER" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "07/08/2008" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Identification Number:" I have lack

sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "***-**-****" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Total" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "9.20.10" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "HOW TO PAY YOUR TAXES" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "If you agree with our examination, pay now by sending a check or money order payable to U.S. Department of the Treasury and your signed agreement." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "The enclosed report does not reflect any balance currently due." I agree that no balance is due.

You allege "on your account." I have lack sufficient knowledge to answer this allegation and therefore I deny the same. I do not have an "account" with you.

You allege "Why it is to your advantage to pay now:" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Decreases future interest charges." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Prevents assessment of failure to pay penalty " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Reduces payment of nondeductible interest " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Eliminates further contact with us " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "If you agree with our examination and cannot pay now:" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "1)" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Can you pay the full amount within 120 days?" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "[ ] Yes " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "[ ] No " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "- If yes, send in the signed agreement now and submit the balance due when you receive a bill." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Checks should be made payable to U.S. Department of the Treasury." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "- If no, you may be eligible for a payment plan." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "2)" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "If you would like us to consider an installment agreement, submit your written request or check the box below and return this flyer with your signed agreement." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "[ ] I would like to pay $ _____ per

month." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "(We encourage you to make your payments as large as possible to limit penalty and interest charges.)" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "I would like my payment to be due on the _____ of the month." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "(Please indicate a date between the 1st and 28th of the month.)" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "You will be charged a fee if your request is approved." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "DO NOT include the fee with the flyer." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "We will send you a bill for the fee when we approve your request." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Please provide a telephone number

where we can contact you regarding your request." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Home: ( ) _____" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Work: ( ) _____" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "ALSO, if you agree with our examination " I have lack sufficient knowledge to answer this allegation and therefore I deny the same. I do not agree with your allegations.

You allege "PLEASE SIGN PAGE 2 OF THE REPORT (Form 4549) and return pages 1 and 2 to us." I have lack sufficient knowledge to answer this allegation and therefore I deny the same. I alone keep, hold, and retain to myself only the right and power to sign and seal documents, and with specificity I exclude the agents and the mechanisms of the Internal Revenue Service and/or its representatives to make or sign my signature, so called.

You allege "* Interest and applicable penalties will continue to accrue until your balance is paid in full." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "* All checks or money orders for

payment should be made payable to U.S. Department of the Treasury." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

PAGE TWELVE

You allege "Name of Taxpayer:" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "PATRICK W FAUCHER" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "07/08/2008" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Identification Number:" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "***-**-****" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Total" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "9.20.10" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "2006 TAX YEAR INTEREST COMPUTATION " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Interest computed to" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "08/02/2008" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Total Tax Deficiency " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "$5,939.00 " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Plus Penalties*" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Failure to File / Failure to pay - IRC 6651 " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "$1,781.71 " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Accuracy Related Penalty - IRC 6662

" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "$.00 " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Accuracy Related Penalty - IRC 6662A" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "$.00 " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Civil Fraud - IRC 6663" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "$.00 " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Manually Computed Penalty " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "$.00 " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Total Penalties Subject to Interest " I have lack sufficient knowledge to answer this

allegation and therefore I deny the same.

You allege "$1,781.71 " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Tax Deficiency and Penalties Subject to Interest " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "$7,720.71 " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Type " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Effective Dates " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Days " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Rate " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Interest " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Compound " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "04/15/2007–12/31/2007" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "260 " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "8%" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "$452.70 " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Compound " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "01/01/2008-03/31/2008" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "91" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "7%" I have lack sufficient knowledge

to answer this allegation and therefore I deny the same.

You allege "$143.48 " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Compound " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "04/01/2008-08/02/2008" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "124 " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "5%" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "$142.08 " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Total Interest " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "$738.26 " I have lack sufficient knowledge to answer this allegation and therefore I

deny the same.

You allege "Interest on penalties is computed from the due date of the return (including extensions) until the date of payment." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

PAGE THIRTEEN

You allege "Form 886-A " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Schedule number or exhibit " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "(Rev. January " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "EXPLANATION OF ITEMS " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "1994) 886-A " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Name of Taxpayer " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Taxpayer Identification Number " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Year/Period Ended " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "PATRICK W FAUCHER " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "***-**-**** " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "2006 " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Exemption " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Tax Period " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Per Return " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Per Exam " I have lack sufficient

knowledge to answer this allegation and therefore I deny the same.

You allege "Adjustment " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "2006 " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "0 " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "1 " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "-1 " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "We have allowed you a deduction for your personal exemption.
Filing Status " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Tax Period " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Per Return " I have lack sufficient

knowledge to answer this allegation and therefore I deny the same.

You allege "Per Exam " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Adjustment " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "2006 " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "0 " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "0 " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "0 " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Since you failed to file your tax return(s) for the tax year(s) shown in this report " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "we have filed for you as authorized

by Internal Revenue Code section 6020(b)." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "The income, filing status, deductions, and credits shown in this report are based on information available to us." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "IRA Distributions " I have lack sufficient knowledge to answer this allegation and therefore I deny the same. To the best of my present knowledge and recollection I have never participated in an Individual Retirement Account.

You allege "Tax Period " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Per Return " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Per Exam " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Adjustment " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "2006 " I have lack sufficient

knowledge to answer this allegation and therefore I deny the same.

You allege "$0.00 " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "$45,953.00 " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "$45,953.00 " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "The Pension you received is includible in income as shown on Form 1099-R." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Dividends " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Tax Period " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Per Return " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Per Exam " I have lack sufficient

knowledge to answer this allegation and therefore I deny the same.

You allege "Adjustment " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "2006 " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "$0.00 " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "$20.00 " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "$20.00 " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "We have adjusted dividend income to reflect the amounts shown on Form 1099-DIV." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Form 886-A " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "(1-1994 " I have lack sufficient

knowledge to answer this allegation and therefore I deny the same.

You allege "Department of the Treasury " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "- Internal Revenue Service " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

END FIRST STAPLED PACKET

BEGIN SECOND STAPLED PACKET
PAGE FOURTEEN

You allege " Internal Revenue Service" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Department of the Treasury" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "1973 North Rulon White Blvd." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Taxpayer Identification Number:" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Ogden, UT 84404-0040" I have lack

sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "***-**-****" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Form: 1040" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Tax Period Ended and Tax Deficiency:" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Date: July 8, 2008" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "2006 $5,939.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Person to Contact:" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Ms. Spendlove" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "M/S 4451" I have lack sufficient knowledge to answer this allegation and therefore I

deny the same.

You allege "PATRICK W FAUCHER" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Contact Telephone Number:" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "49 MACK RD" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "1-866-899-9083 ext. 8275" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "FITCHBURG, MA 01420" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Contact Hours: Mon -Fri 7:00 am - 2:30 pm" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Mountain Time" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Employee Identification Number:" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "0469149327" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Last Date to Respond to this letter:" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "August 8, 2008" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Dear Mr. Faucer" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Why We Are Sending You This Letter" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "We have no record of receiving your federal income tax return for the year(s) shown above or the returns(s) we received was not valid." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "We have figured the proposed tax and penalties based on information your employers, banks and other payers reported on Forms W-2, W-2P, 1099, etc." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "We explain the tax and penalties in

the enclosed report." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "What You Should Do If You Agree With This Report" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "If you agree with the tax and penalties shown in the report, please sign, date and return one copy of the report along with payment for the total amount due." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "It is to your advantage to pay the total amount now since we will continue to charge interest until the amount you owe is paid in full. If you can't pay the full amount at this time, please call ús to discuss how you can pay what you owe." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "What You Should Do If You Disagree With The Report" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "If you don't agree with the tax and penalties and want us to reconsider this matter, you should provide the reason why you didn't file a return and other related information you want us to consider." I have lack sufficient knowledge to answer this

allegation and therefore I deny the same.

You allege "Please respond within 30 days from the date of this letter." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "If we do not hear from you within this time frame we will issue a Notice of Deficiency." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "A Notice of Deficiency is a legal notice stating the amount of the proposed tax increase and penalties, and explaining your right to file a petition with the United States Tax Court." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "If you decide to file a return at this time, please send it to the above address." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "To help us identify your case, please include this letter with your return." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Be sure to include all supporting records." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "We have enclosed a copy of this letter for your records and an envelope for your convenience." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Letter 1862 (SC/CG) (Rev. 5-2005)" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Catalog Number 34762H" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

PAGE FIFTEEN

You allege "What Will Happen If You Don't Respond" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "If you do not provide the information we ask for, or provide fraudulent information, the law provides that you may be charged penalties and in certain cases, you may be subject to criminal prosecution." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "We may also have to disallow the exemptions, exclusions, credits, deductions or adjustments shown on the tax return. This could make the tax higher or delay any refund." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Interest may also be charged." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Why We Are Asking For This Information" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Under the Privacy Act of 1974, we must tell you that our legal right to ask for this information is Internal Revenue Code sections 6001, 6011, 6012(a) and their regulations." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "They say that you must furnish us with records of statements for any tax year that you are liable for, including the taxes your employer withheld." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "We ask for this information to carry out the Internal Revenue Tax Laws of the United States and you are required to give us this information." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "We may give the information to the Department of Justice for civil and criminal litigation, other Federal agencies, states, cities and the District of Columbia for use in administering their tax laws." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "What To Do If You Have Any Questions" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "We have enclosed Publication 3498-A, The Examination Process (Examinations by Mail), for your information." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Thank you for your cooperation." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Sincerely," I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "[no signature]" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Operations Manager," I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Exam SC Support" I have lack

sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Enclosures:" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Copy of this letter" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Envelope" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Exam Report (2)" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Publication 3498-A" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Letter 1862 (SC/CG) (Rev. 5-2005)" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Catalog Number 34762H" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

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You allege "Form 4549" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Department of the Treasury-Internal Revenue Service" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "(Rev. March 2005)" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Income Tax Examination Changes" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Page 1 of 2 " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Name and Address of Taxpayer" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Taxpayer Identification Number" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Return Form No.:" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "***-**-****" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "1040" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "PATRICK W FAUCHER" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Person with whom" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Name and Title:" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "49 MACK RD" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "examination" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "FITCHBURG MA 01420" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "charges were" I have lack sufficient

knowledge to answer this allegation and therefore I deny the same.

You allege "discussed." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Period End" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Period End" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Period End" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "1." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Adjustments to income" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "12/31/2006" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "a." I have lack sufficient knowledge to answer this allegation and therefore I deny the

same.

You allege "IRA Distributions" I have lack sufficient knowledge to answer this allegation and therefore I deny the same. To the best of my present knowledge and recollection I have never participated in an Individual Retirement Account.

You allege "45,953.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "b." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Dividends" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "20.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "c." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Standard Deduction" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "(5,150.00)" I have lack sufficient

knowledge to answer this allegation and therefore I deny the same.

You allege "d." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Exemptions" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "(3,300.00)" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "e." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "f." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "g." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "h." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "i." I have lack sufficient knowledge to answer this allegation and therefore I deny the

same.

You allege "j." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "k." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "l." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "m." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "n." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "o." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "p." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "2." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Total Adjustments" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "37,523.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "3." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Taxable Income Per Return or as Previously Adjusted" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "0.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "4." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Corrected Taxable Income" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "37,523.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Tax Method" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Tax Table" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Filing Status" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Single" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "5." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Tax" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "5,939.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "6." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Additional Taxes /" I have lack

sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Alternative Minimum Taxes" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "7." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Corrected Tax Liability" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "5,939.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "8." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Less" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "a." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Credits" I have lack sufficient knowledge to answer this allegation and therefore I

deny the same.

You allege "b." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "c." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "d." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "9." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Balance" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "(Line 7 less Lines 8a through 8d)" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "5,939.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "10." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Plus" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "a." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Other" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "b." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "'Taxes" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "c." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "d." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "11." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "'Total" I have lack sufficient

knowledge to answer this allegation and therefore I deny the same.

You allege "Corrected Tax Liability" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "(Line 9 plus Lines 10a through 10d)" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "5,939.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "12." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Total Tax Shown on Return or as Previously adjusted" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "0.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "13." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Adjustments to:" I have lack

sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "a." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "b." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "c." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "14." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Deficiency-Increase in Tax or (Overassessment-Decrease in Tax)" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "(Line 11 less Line 12 adjusted by Lines 13a plus 13b)" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "5,939.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "15." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Adjustments to Prepayment Credits - Increase (Decrease)" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "16." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Balance Due or (Overpayment) - (Line 14 adjusted by Line 15)" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "(Excluding interest and penalties)" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "5,939.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "You may be subject to backup withholding if you underreport your interest, dividend, or patronage dividend income you earned and do not pay the required tax." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "The IRS may order backup withholding (withholding of a percentage of your dividend and/or interest income) if the tax return remains unpaid after it has been assessed and four notices have been issued to you over a 120-day period." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Catalog Number 23105A" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "www.irs.gov" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Form 4549 (Rev. 3-2005" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

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You allege "Form 4549Department of the Treasury-Internal Revenue Service" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "(Rev. March 2005)" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Income Tax Examination Changes" I have lack sufficient knowledge to answer this

allegation and therefore I deny the same.

You allege "Page 2 of 2 " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Name of Taxpayer" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Taxpayer Identification Number" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Return Form No.:" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "PATRICK W FAUCHER" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "***-**-****" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "1040" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Period End" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Period End" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Period End" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "17." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Penalties/ Code Sections" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "12/31/2006" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "a." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Delq-IRC 6651(a) (2)" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "445.43" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "B." I have lack sufficient knowledge

to answer this allegation and therefore I deny the same.

You allege "Delq-IRC 6651 (a) (1)" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "1,336.28" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "C." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Estimated Tax-IRC 6654" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "281.05" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "d." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "e." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "f." I have lack sufficient knowledge to answer this allegation and therefore I deny the

same.

You allege "g." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "h." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "i." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "j." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "k." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "l." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "m." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "n." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "18." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Total Penalties" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "2,062.76" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Underreporter attributable to negligence: (1981-1987)" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "A tax addition of 50 percent of the interest due on the" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "underpayment will accrue until it is paid or assessed." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Underreporter attributable to fraud: (1981-1987)" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "A tax addition of 50 percent of the interest due on the" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "underpayment will accrue until it is paid or assessed." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Underreporter attributable to Tax Motivated Transactions (TMT)" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "The interest will accrue and be assessed st 120% of the under-" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "payment rate in accordance with IRC §6621(c)" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "0.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "19." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Summary of Taxes, Penalties and Interest:" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "a." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Balance due or (Overpayment) Taxes - Line 16, Page 1)" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "5,939.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "b." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Penalties (Line 18) - computed to 07/08/2008" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "2,062.76" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "c." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Interest (IRC §6601) - computed to 08/02/2008" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "738.26" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "d." I have lack sufficient knowledge

to answer this allegation and therefore I deny the same.

You allege "TMT Interest - computed to 08/02/2008" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "(on TMT underpayment)" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "0.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "e." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Amount due or (refund) - (sum of Lines a, b, c and d)" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "8,740.02" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Other Information:" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Examiner's Signature:" I have lack sufficient knowledge to answer this allegation and

therefore I deny the same. [There is no signature]

You allege "Employee ID:" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Office:" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Date:" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Ms. Spendlove" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "0469149327" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "1-866-899-9083 ext. 8275" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "07/08/2008" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Consent to Assessment and Collection-" I have lack sufficient knowledge to answer this allegation and therefore I deny the same. I do not

consent, I do not assent, and I do not agree to anything in your written communication and presentment.

You allege "I do not wish to exercise my appeal rights with the Internal Revenue Service or to contest in the United States Tax Court the findings in this report." I have lack sufficient knowledge to answer this allegation and therefore I deny the same. I have repeatedly asserted my intention to begin the administrative remedies and I reserve to myself all of my rights, and I do not wave at any time for any reason any of my rights especially my right to time.

You allege "Therefore, I give my consent to the immediate assessment and collection of any increase in tax and penalties, and accept any decrease in tax and penalties shown above, plus additional interest as provided by law." I have lack sufficient knowledge to answer this allegation and therefore I deny the same. I do not give consent, nor do I give assent and agreement, to any assessment or collection of any tax, interest, penalty, or assessment.

You allege "It is understood that this report is subject to acceptance by the Area Director, Area Manager, Specialty Tax Program Chief, or Director of Field Operations." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "PLEASE NOTE: If a joint return was filed, BOTH taxpayers must sign" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Signature of Taxpayer" I have lack sufficient knowledge to answer this allegation and therefore I deny the same. [there is no taxpayer signature]

You allege "Date:" I have lack sufficient knowledge to answer this allegation and therefore I deny the same. [there is no date entered]

You allege "Signature of Taxpayer" I have lack sufficient knowledge to answer this allegation and therefore I deny the same. [there is no taxpayer signature]

You allege "Date:" I have lack sufficient knowledge to answer this allegation and therefore I deny the same. [there is no date entered]

You allege "By:" I have lack sufficient knowledge to answer this allegation and therefore I deny the same. [there is no name or signature entered]

You allege "Title:" I have lack sufficient knowledge to answer this allegation and therefore I deny the same. [there is no title entered]

You allege "Date:" I have lack sufficient knowledge to answer this allegation and therefore I deny the same. [there is no date entered]

You allege "Catalog Number 23105A" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "www.irs.gov" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Form 4549 (Rev. 3-2005)" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

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You allege "Name of Taxpayer:" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "PATRICK W FAUCHER" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "07/08/2008" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Identification number:" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "***-**-****" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Total" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "9.20.10" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "2006 - Form 6251 - Alternative Minimum Tax Computation" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "1." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "If filing Schedule A, enter taxable income before exemptions;" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "45,973.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "(less any amount on Form 8941, line 6); otherwise adjusted" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "gross income (less any amount on Form 8914, line 6)" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "2." I have lack sufficient knowledge to answer this allegation and therefore I deny the

same.

You allege "Total adjustment and preferences (excluding any NOL deduction)" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "0.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "3." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Net operating loss deduction" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "0.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "4." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Alternative tax net operating loss deduction" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "0.00" I have lack sufficient knowledge to answer this allegation and therefore I

deny the same.

You allege "5." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Alternative minimum taxable income (combine lines 1 thru 4)" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "45,973.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "6." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Exemption amount" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "42,500.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "7." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Subtract line 6 from line 5 (if zero or less, enter zero)" I have lack sufficient knowledge to

answer this allegation and therefore I deny the same.

You allege "3,473.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "8." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "If capital gains are reported, see line 20 from continuation page" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "903.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "(If FEIT worksheet for AMT is used, enter amount from line 10 of that worksheet instead)" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "All others:" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "If line 7 is $175,000 or less ($87,5000 if MFS) multiply" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "line 7 by 26%. Otherwise, multiply line 7 by 28% and" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "subtract $3,500 ($1,750 if MFS) from the result" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "9." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Alternative minimum tax foreign tax credit" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "0.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "10." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Tentative minimum tax (line 8 less line 9)" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "903.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "11." I have lack sufficient knowledge

to answer this allegation and therefore I deny the same.

You allege "Regular tax before credits (if Schedule J was used to figure tax," I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "5,939.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "use the refigured amounts for lines 44 and 47 of Form 1040" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "without using Schedule J)" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "12." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Alternative minimum tax" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "0.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Exemption Worksheet (line 6 above)" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "A." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Exemption amount based on filing status" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "42,500.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "C." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Enter $112,500 ($150,000 if married filing jointly or" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "112,500.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Qualifying widow(er), $75,000 if married filing separately)" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "D." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Subtract line C from line B" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "0.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "E. Multiply line D by 25%" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "0.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "F." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Subtract line E from line A (if zero or less enter zero)" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "42,500.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

PAGE NINETEEN

You allege "Name of Taxpayer:" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "PATRICK W FAUCHER" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "07/08/2008" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Identification Number:" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "***-**-****" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Total" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "9.20.10" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "2006 - Form 6251 - Continuation, Tax Computation Using Maximum Capital Gain Rates" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "1." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Amount from Form 6251 report, line 7" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "3,473.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "(If FEIT worksheet for AMT was used, enter amount from line 7 of that worksheet instead)" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "2." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Amount fromline 6 Qualified Dividends and Capital Gain Tax Worksheet" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "0.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "or line 13 Schedule D Tax Worksheet (refigured for AMT)" I have lack sufficient knowledge to answer this allegation and therefore I

deny the same.

You allege "3." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Amount from Schedule D line 19 (refigured for AMT)" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "0.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "4." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Amount from line 2 if no Schedule D worksheet; otherwise, the smaller of" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "0.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "the sum of line 2 or line 3 or Schedule D worksheet line 10 (refigured for AMT)" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "5." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Smaller of line 1 or line 4" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "0.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "6." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Subtract line 5 from line 1" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "3,473.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "7." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "If line 6 is $175,000 or less ($87,500 if MFS) multiply line 6 by 26%;" I have lack sufficient

knowledge to answer this allegation and therefore I deny the same.

You allege "903.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "otherwise, multiply line 6 by 28% and subtract $3,500 ($1,750 if MFS)" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "from the result" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "8." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Enter:" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "30,650.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "$61,300 if filing married filing joint or qualified widow(er)" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "$30,650 if filing single or filing separate" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "$41,050 if filing head of household" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "9." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Amount from line 7 Qualified Dividends and Capital Gain Tax Worksheet" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "0.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "or line 14 Schedule D Tax Worksheet" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "10." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Subtract line 9 from line 8 (if zero or less, enter zero)" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "30,650.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "11." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Smaller of line 1 or line 2" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "0.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "12." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Smaller of line 10 or line 11" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "0.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "13." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Multiply line 12 by 5%" I have lack

sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "0.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "14." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Subtract line 12 from line 11" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "0.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "15." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Multiply line 14 by 15%" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "0.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "16." I have lack sufficient knowledge to answer this allegation and therefore I deny the

same.

You allege "Subtract line 11 from line 5" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "0.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "17." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Multiply line 16 by 25%" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "0.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "18." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Total of lines 7, 13, 15, and 17" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "903.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "19." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "If line 1 is $175,000 or less ($87,500 if MFS) multiply line 1 by 26%" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "903.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "otherwise, multiply line 1 by 28% and subtract $3,500 ($1,750 if MFS)" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "from result" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "20." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Smaller of line 18 or 19, Enter here and on line 8 Form 6251 report" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "903.00" I have lack sufficient knowledge to answer this allegation and therefore I

deny the same.

PAGE TWENTY

You allege "Name of Taxpayer:" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "PATRICK W FAUCHER" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "07/08/2008" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Identification Number:" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "***-**-****" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Total" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "9.20.10" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "EXPLANATION OF THE

DELINQUENCY PENALTY" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Since your income tax return was not filed within the time limit prescribed by law and/or the tax was not paid, and you have not shown that such failure was due to reasonable cause, an addition to the tax is charged as shown below, in accordance with Section 6651(a)(1) and/or Section 6651(a)(2) of the Internal Revenue Code." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "2006 - DELINQUENCY PENALTY" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "1." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Delinquency penalty abated" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "0.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "2." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Date return due" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "04/15/2007" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "3." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Date return filed" I have lack sufficient knowledge to answer this allegation and therefore I deny the same. [the return was not filed]

You allege "07/08/2008" I have lack sufficient knowledge to answer this allegation and therefore I deny the same. [this is a fiction date] .

You allege "4." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Failure to File penalty rate" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "0.225" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "5." I have lack sufficient knowledge

to answer this allegation and therefore I deny the same.

You allege "Failure to Pay penalty rate" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "0.075" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "6." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Total corrected tax liability" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "5,939.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "7." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Allowable payments on or prior to due date of return" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "0.00" I have lack sufficient knowledge to answer this allegation and therefore I

deny the same.

You allege "8." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Net Amount Due (line 6 less line 7)" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "5,939.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "9." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Failure to File Penalty - line 8 multiplied by line 4" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "1,336.28" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "10." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Minimum penalty if over 60 days delinquent" I have lack sufficient knowledge to answer

this allegation and therefore I deny the same.

You allege "100.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "11." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Failure to File Penalty - Greater of line 9 or line 10" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "1,336.28" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "12." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Previously assessed Failure to File Penalty" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "0.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "13." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Net Failure to File Penalty - line 11 less line 12" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "1,336.28" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "14." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Failure to Pay Penalty - line 8 multiplied by line 5" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "445.43" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "15." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Previously assessed Failure to Pay Penalty" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "0.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "16." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Net Failure to Pay Penalty - line 14 less line 15" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "*" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "445.43" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "17." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Total Delinquency Penalty - Sum of line 13 and 16" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "1,781.71" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "* If an amount appears as the Failure to Pay Penalty, the amount only reflects the addition to tax under Internal Revenue Code section 6651(a)(2) through the date of this notice." I have lack sufficient knowledge to answer this allegation and

therefore I deny the same.

You allege "The additional tax will continue to accrue from the due date of the return at a rate of 0.5 percent each month, or fraction thereof, of nonpayment, not exceeding 25 percent." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

PAGE TWENTY-ONE

You allege "Name of Taxpayer:" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "PATRICK W FAUCHER" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "07/08/2008" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Identification Number:" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "***-**-****" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Total" I have lack sufficient knowledge to answer this allegation and therefore I

deny the same.

You allege "9.20.10" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "2006 - EXPLINATION OF THE ESTIMATED TAX PENALTY" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Since you did not pay sufficient estimated tax, addition to the tax is charged as shown below, in accordance with Section 6654(a) of the Internal Revenue Code." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "1." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Total corrected tax liability, Form 4549, Line 11" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "5,939.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "(Tax Per Return, if a return was filed)" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "2." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Withholding taxes" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "0.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "3. Line 1 less line 2 (if less than $1000," I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "5,939.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "estimated penalty does not apply)" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "4." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "90% of line 1" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "5,345.10" I have lack sufficient

knowledge to answer this allegation and therefore I deny the same.

You allege "5." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Prior year tax liability (110% of tax if AGI was more" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "0.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "than $150,000, or if MFS more than $75,000." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "6." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "The smaller of line 4 or 5 (as adjusted)" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "5,345.10" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "7." I have lack sufficient knowledge to answer this allegation and therefore I deny the

same.

You allege "Payment" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Apr 15, 2006" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "June 15, 2006" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Sep 15, 2006" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Jan 15, 2007" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Due Date" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "8," I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Payment" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "1,336.28" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "1,336.28" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "1,336.28" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "1,336.28" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Required" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "9." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Payments & 0.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "0.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "0.00" I have lack sufficient

knowledge to answer this allegation and therefore I deny the same.

You allege "0.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "0.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Credits" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "10." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Overpayments from Line 16" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "0.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "0.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "0.00" I have lack sufficient knowledge to answer this allegation and therefore I

deny the same.

You allege "11." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Total of Lines 9 & 10" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "0.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "0.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "0.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "12." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Previous Qtr Underpayment" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "1,336.28" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "2,672.56" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "4,008.84" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "13." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "11 minus 12" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "0.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "0.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "0.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "0.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "14." I have lack sufficient knowledge

to answer this allegation and therefore I deny the same.

You allege "Remaining Underpayment" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "1,336.28" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "2,672.56" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "15." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Underpayment" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "1,336.28" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "1,336.28" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "1,336.28" I have lack sufficient knowledge to answer this allegation and therefore I

deny the same.

You allege "1,336.28" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "16." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Overpayment" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "0.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "0.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "0.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "0.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "17." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Penalty" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "104.12" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "88.48" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "62.09" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "26.36" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "18." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Previously Assessed Penalty" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "0.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "19." I have lack sufficient knowledge

to answer this allegation and therefore I deny the same.

You allege "Estimated Tax Penalty" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "281.05" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

PAGE TWENTY-TWO

You allege "Name of Taxpayer:" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "PATRICK W FAUCHER" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "07/08/2008" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Identification Number:" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "***-**-****" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Total" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "9.20.10" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "2006 - PERONAL EXEMPTION WORKSHEET" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "1." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Multiply $3,300 by the total number of exemptions claimed on Form 1040," I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "line 6d" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "2." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Adjusted gross income" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "45,973.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "3." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Limitation based on filing status" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "150,500.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "NOTE: If line 2 is not greater than line 3, enter amount from line 1 on line 10 below" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "4." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Subtract line 3 from line 2" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "0.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "5." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "If line 4 is more that $122,500 ($61,250 if married filing separately), multiply $1,100 by the" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "total number of exemptions claimed on Form 1040, line 6d and enter this amount on line 10 below" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "0.006." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Divide line 4 by $2,500 ($1,250 if maried filing separately)" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "0.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "(If result is not a whole number, increase to next whole number)" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "7." I have lack sufficient knowledge

to answer this allegation and therefore I deny the same.

You allege "Multiply line 6 by 2% and enter the result as a decimal" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "0.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "8." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Multiply line 1 by line 7" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "0.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "9." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Divide line 8 by 1.5" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "0.00" I have lack sufficient knowledge to answer this allegation and therefore I

deny the same.

You allege "10." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Deduction for exemptions (subtract line 9 from line 1)" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "3,300.00" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

PAGE TWENTY-THREE

You allege "Name of Taxpayer:" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "PATRICK W FAUCHER" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "07/08/2008" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Identification Number:" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "***-**-****" I have lack sufficient

knowledge to answer this allegation and therefore I deny the same.

You allege "Total" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "9.20.10" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "HOW TO PAY YOUR TAXES" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "If you agree with our examination, pay now by sending a check or money order payable to U.S. Department of the Treasury and your signed agreement." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "The enclosed report does not reflect any balance currently due " I agree that no balance is due.

You allege "on your account." I have lack sufficient knowledge to answer this allegation and therefore I deny the same. I do not have an "account" with you.

You allege "Why it is to your advantage to pay now." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Decreases future interest charges " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Prevents assessment of failure to pay penalty " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Reduces payment of nondeductible interest " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Eliminates further contact with us I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "If you agree with our examination and cannot pay now:" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "1)" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Can you pay the full amount within 120 days?" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "[ ] Yes " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "[ ] No " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "- If yes, send in the signed agreement now and submit the balance due when you receive a bill." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Checks should be made payable to U.S. Department of the Treasury." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "- If no, you may be eligible for a payment plan." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "2)" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "If you would like us to consider an installment agreement, submit your written request or check the box below and return this flyer with your signed agreement." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "[ ] I would like to pay $ ___ __ per month." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "(We encourage you to make your

payments as large as possible to limit penalty and interest charges.)" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "I would like my payment to be due on the _____ of the month." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "(Please indicate a date between the 1st and 28th of the month.)" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "You will be charged a fee if your request is approved." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "DO NOT include the fee with the flyer." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "We will send you a bill for the fee when we approve your request." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Please provide a telephone number where we can contact you regarding your request." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Home: ( ) _____" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Work: ( ) _____" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "ALSO, if you agree with our examination " I have lack sufficient knowledge to answer this allegation and therefore I deny the same. I do not agree with your allegations.

You allege "PLEASE SIGN PAGE 2 OF THE REPORT (Form 4549) and return pages 1 and 2 to us." I have lack sufficient knowledge to answer this allegation and therefore I deny the same. I alone keep, hold, and retain to myself only the right and power to sign and seal documents, and with specificity I exclude the agents and the mechanisms of the Internal Revenue Service and/or its representatives to make or sign my signature, so called.

You allege "* Interest and applicable penalties will continue to accrue until your balance is paid in full." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "* All checks or money orders for payment should be made payable to U.S. Department of the Treasury." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Name of Taxpayer:" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "PATRICK W FAUCHER" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "07/08/2008" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Identification Number:" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "***-**-****" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Total" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "9.20.10" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "2006 TAX YEAR INTEREST COMPUTATION" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Interest computed to" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "08/02/2008" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "'Total Tax Deficiency " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "$5,939.00 " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Plus Penalties*" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Failure to File / Failure to pay - IRC 6651 " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "$1,781.71 " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Accuracy Related Penalty - IRC 6662 I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "$.00 " I have lack sufficient

knowledge to answer this allegation and therefore I deny the same.

You allege "Accuracy Related Penalty - IRC 6662A" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "$.00 " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Civil Fraud - IRC 6663" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "$.00 " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Manually Computed Penalty " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "$.00 " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Total Penalties Subject to Interest " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "$1,781.71 " I have lack sufficient knowledge to answer this allegation and therefore I

deny the same.

You allege "Tax Deficiency and Penalties Subject to Interest." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "$7,720.71 " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Type " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Effective Dates " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Days " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Rate " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Interest " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Compound " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "04/15/2007 12/31/2007" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "260 " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "8%" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "$452.70 " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Compound " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "01/01/2008 03/31/2008" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "91 " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "7%" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "$143.48 " I have lack sufficient

knowledge to answer this allegation and therefore I deny the same.

You allege "Compound " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "04/01/2008–08/02/2008" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "124 " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "5%" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "$142.08 " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Total Interest " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "$738.26 " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Interest on penalties is computed from the due date of the return (including extensions)

until the date of payment." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

PAGE TWENTY-FIVE

You allege "Form 886-A " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Schedule number or exhibit " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "(Rev. January " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "EXPLANATION OF ITEMS " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "1994) 886-A " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Name of Taxpayer " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Taxpayer Identification Number " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Year/Period Ended " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "PATRICK W FAUCHER " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "***-**-**** " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "2006 " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Exemption " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Tax Period " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Per Return " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Per Exam " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Adjustment " I have lack sufficient

knowledge to answer this allegation and therefore I deny the same.

You allege "2006 " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "0 " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "1 " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "-1 " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "We have allowed you a deduction for your personal exemption.
Filing Status " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Tax Period " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Per Return " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Per Exam " I have lack sufficient

knowledge to answer this allegation and therefore I deny the same.

You allege "Adjustment " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "2006 " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "0 " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "0 " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "0 " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Since you failed to file your tax return(s) for the tax year(s) shown in this report " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "we have filed for you as authorized by Internal Revenue Code section 6020(b)." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "The income, filing status, deductions, and credits shown in this report are based on information available to us." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "IRA Distributions " I have lack sufficient knowledge to answer this allegation and therefore I deny the same. To the best of my present knowledge and recollection I have never participated in an Individual Retirement Account.

You allege "Tax Period " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Per Return " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Per Exam " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Adjustment " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "2006 " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "$0.00 " I have lack sufficient

knowledge to answer this allegation and therefore I deny the same.

You allege "$45,953.00 " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "$45,953.00 " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "The Pension you received is includible in income as shown on Form 1099-R." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Dividends " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Tax Period " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Per Return " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Per Exam " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Adjustment " I have lack sufficient

knowledge to answer this allegation and therefore I deny the same.

You allege "2006 " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "$0.00 " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "$20.00 " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "$20.00 " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "We have adjusted dividend income to reflect the amounts shown on Form 1099-DIV." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Form 886-A " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "(1-1994 " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Department of the Treasury " I have

lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "- Internal Revenue Service " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

END SECOND STAPLED PACKET

BEGIN ENCLOSURE
PAGE TWENTY-SIX

You allege "The Examination Process *** " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "*** Catalog Number 38850E " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

PAGE TWENTY-SEVEN

You allege "Your Rights as a Taxpayer ***" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "*** see page 4 of this publication." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

PAGE TWENTY-EIGHT

You allege "Examinations by Mail ***" I have

lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "*** The Appeals and Court Process on page 4." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

PAGE TWENTY-NINE

You allege "The Appeals and Court Process ***" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "*** pages of your local telephone book," I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

PAGE THIRTY

You allege "The Collection Process ***" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "*** 1660, Collection Appeal Rights." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

PAGE THIRTY-ONE

You allege "Privacy Act Statement ***" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "*** line to www.irs.gov/advocate." I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

PAGE THIRTY-TWO

You allege "Request For Appeals Review ***" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "*** Department of the Treasury - Internal Revenue Service " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

PAGE THIRTY-THREE

You allege "Purpose of this Form ***" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "*** 8 " I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

END ENCLOSURE

Our recent communications(s) should have been sufficient to end your vexatious actions yet you recklessly pursue in fiction with abandon and thereby take on a heavy, personal liability.

If, as you say, you report anything to anyone you will

be held liable for your trespass causing any damages or losses to me, my life, liberty, property, and pursuit of happiness.

You have thirty days (30 days) to submit your verified claim along with your Offer of Proof by way of witness, evidence, testimony, and the like, and the verified authority under the Doctrine of Delegation (or the Doctrine of Non-Delegation if you wish) enabling you to take action in this instance. Please explain your verified, delegated authority:

1) Show your constitutional compliant authority,
2) Produce your oath, bond, and pocket commission,
3) Show your delegation of authority,
4) Identify the Delegator from whom you are empowered,
5) Show his/her constitutional compliant authority,
6) Produce his/her oath, bond, and pocket commission,
7) Show his/her delegation of authority,

Failure to timely act and provide these needful and lawful requirements, which it is your, et al., duty to provide, will then effectively bar you, et al., and enjoin you, et al., by estoppel from further action in this matter.

It appears that you used the United States mail to promote and further your questionable mission. Regarding your communication, at first blush and on its face, I am forced to conclude, and it is a Tentative Ruling, that in your personal capacity you willfully intended to commit, and attempted to commit, entrapment by cunning obfuscation, dissemble, deception, misdirection, and fraud using the United States Post Office / United States Postal Service official mail to further your criminal objectives.

Your actions are null and void without effect because of a fatal jurisdictional defect. You have deprived me of due process and equal protection of law. You have refused to begin the administrative hearing that I requested in writing on many occasions. See letters: Meredith, April 16th, 2008, Cert. # 7006 0100 0001 8900 8165, and Rogers, March 14th, 2008, Cert. # 7006 0100 0001 8900 8158, enclosed.

I again demand that I be afforded my right to exhaust the administrative procedure before action by you is commenced. I stand ready to present my witnesses, evidence, and testimony in an offer of proof as a full and complete defense to your baseless and vexatious allegations.

I reserve all of my rights at all times and wave none of my rights at any time especially my right to time. The above statement is true and correct to the best of my present knowledge and recollection. Time is of the essence.

without prejudice,

s/ Patrick-Walsh: Faucher
Patrick-Walsh: Faucher

Signed at Fitchburg on the fifth day of August month in the year Two Thousand and eight, anno Domini

Punctuation and etcetera in all document and letter exchanges between parties shall be construed, interpreted, applied, and controlled per Unites States Government Printing Office Style Manual 2000 as issued by the Public Printer under authority of 44 USC 1105, Washington 2000. ISBN 0-16-050082-6 (Paper). USGPO Style Board, Roy W. Morton, Chairman, et al.

The Doctrine of Nihil Dicit is cited, Vide 15 Vin. Ab. 556; Dane's Ab. Index, h. t.

NOTICE: Pure and simple silence cannot be considered as a consent to a contract, except in cases when the silent person is bound in good faith to explain himself, in which case, silence gives consent. 6 Toull. liv. 3, t. 3, n. 32, note; 14 Serg. & Rawle, 393; 2 Supp. to Ves. jr. 442; 1 Dane's Ab. c. 1, art. 4, §3; 8 T. R. 483; 6 Penn. St. R. 336; 1 Greenl. Ev. 201; 2 Bouv. Inst. n. 1313. Blacks: Nihil Decit: He says nothing. This is the name of the judgement which may be taken as of course against a defendant who omits to plead or answer the plaintiff's declaration or complaint within the time limited. In some jurisdictions it is otherwise known as judgement "for want of a plea."

vexatious - Law. (of legal actions) instituted without

sufficient grounds and serving only to cause annoyance to the defendant, but in this instance, in addition to annoyance, damages have occurred.

Post Location, In Care of:
c/o 49 Mack road [near 01420]
Fitchburg, Massachusetts, uSA
Non-Domestic

July 16th, 2008, a.D.

Certified Mail #7007 2560 0000 8688 6829

Attn: Ms Spendlove
Operations Manager
Exam SC Support
Internal Revenue Service
1973 North Rulon White Boulevard
Ogden UT 84404-0040

Request for Extension of Time to Reply

Please accept my good faith request to extend the allowed time to reply from August 8, 2008, to a new date of September 8, 2008, for the reasons expressed below.

Dear Ms Spendlove,

I am in receipt of your letter dated July 8, 2008, and I must say that I am confused as to your true intentions. I was expecting the materials that I previously requested to aid and assist me in submitting a request for administrative procedure. Unfortunately, I received in error your letter and a thick package of pages that contain wrong or irrelevant

information and incorrect data.

Missing from your letter package was the return envelope that you listed as enclosed. The absence of an envelope is not a problem unless a special and specific address was printed on the envelope. Therefore I will send this request to the two conflicting return addresses provided to me by you on the cover sheet and your letter itself.

As I mentioned above, my request for full and complete instructions to begin an administrative procedure to resolve our differences has not yet arrived. The written request was sent to both addresses (Ogden and Andover) as listed on the previous written communications, a copy of which is enclosed. A request for the court rules both written and unwritten are also expressed. You were advised not to proceed with further action until I initiated the administrative procedure. Please comply with my written request and send to me the proper procedure to initiate administrative due process. There is no need to rush to judgement.

I AM REQUESTING at this time a good faith EXTENSION IN TIME to properly answer you most recent letter. I request that the time period to respond to your complicated and convoluted written communication dated July 8, 2008, be changed from August 8, 2008, to a new return date of September 8, 2008.

I and my next friend reviewed the materials sent

and we agree that August 8th is not a reasonable period of time to properly respond with the specificity that you request. Further more, commencing on July 27th, 2008, and expiring on August 4th, 2008, as an observer of the religious Mosaic Law, I must celebrate the Feast of Weeks. The resulting reduction and attenuation of time coupled with the work load required to properly respond to your extensive letter and data sheets create a true hardship. Please grant my request. I believe that I can and will properly respond to you on or before September 8.

The extension in time will allow me ample time to properly address your allegations. The same extension will also allow you to send to me the requested documents and information that I may be afforded due process and equal protection. The proper place to resolve this dispute is in court.

At first blush, in light of the prior correspondence exchanged between us commencing about April 12th, 2004, I believe that I recognize and detect many troubling mistakes in the most recent letter sent by you as well as the prior written communications. The denial of administrative process can be construed as denial of due process and denial of equal protection. Do you intend to simulate legal process based upon a false record? I hope not! A reasonable person may be forced to take your presumptions, assumptions, fallacies, and errors as a possible attempt to tamper with evidence thereby resulting in the appearance of misconduct in office or obstruction of justice. Such activities would lend

credence to the outward appearances and characteristics of you operating and acting in your personal capacity. The data provided by you certainly takes on an appearance of attempted falsifying the record to create the illusion of due process, authority, and power.

Ms. Spendlove, you are cordially invited to cease and desist your present activities other than send to me the requested information on the administrative process. The proper place for this discussion is in a court (administrative hearing). This matter clearly can not be settled by letter writing between myself and you. Please, now - today, please send to me the administrative rules, regulations, booklets, pamphlets, publications, flyers, letters, memos, etcetera, explaining to me the correct procedure that I must follow to properly initiate the court/hearing procedure. Please include any and all court rules both written and unwritten.

Thank you in advance for you kind attention to this written communication.

No telephone calls will be permitted, allowed, or entertained from this point on. All communication shall be in writing. Any attempt to contact me by any means other than written letters sent via USPS first class mail, postage pre-paid in full, bearing on the sealed mailing envelope an official postal stamp and postal dated cancellation mark by and of the receiving post office/initial postal reception/distribution center, will be considered a trespass. All communication, now

and in the future, shall be in writing on your company letterhead, and above your original, handwritten signature followed by the printed spelling of the handwritten signature of the writer/signatory of the instrument. As if on the wings of a butterfly, the spoken word soon fades away, yet the written word endures forever. Direct all written communications to:

Patrick-Walsh: Faucher
Post Location, In care of:
c/o 49 Mack road [near 01420]
Fitchburg, Massachusetts uSA
Non Domestic

I reserve all my rights at all times and waive none of my rights at any time for any reason especially my right to time.

without prejudice,

s/ Patrick-Walsh: Faucher
Patrick-Walsh: Faucher
Signed at Fitchburg on the sixteenth day in the month of July in the year 2008 anno Domini.

Punctuation and etcetera in all document and letter exchanges between parties shall be construed, interpreted, applied, and controlled per Unites States Government Printing Office Style Manual 2000 as issued by the Public Printer under authority of 44 USC 1105, Washington 2000. ISBN 0-16-050082-6 (Paper). USGPO Style Board, Roy W. Morton, Chairman, et al.

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pc:

IRS Department of the Treasury
Internal Revenue Service
Ogden UT 84201-0040

Douglas Shulman
Commissioner
IRS Headquarters:
Washington, DC

Donald L. Korb
Chief Counsel
IRS Headquarters:
Washington, DC

Nina E. Olson
National Taxpayer Advocate
Taxpayer Advocate Service
IRS Headquarters:
Washington, DC

Michael Chesman, Director
Office of Professional Responsibility
Internal Revenue Service
SE:OPR, Room 7238/IR
1111 Constitution Avenue NW
Washington, DC 20224

NOTICE AND DEMAND

REQUEST FOR ADMINISTRATIVE HEARING
AND
OPPORTUNITY TO EXHAUST ALL
ADMINISTRATIVE REMEDIES

REQUEST STYLIZED AS:

THE ADMINISTRATIVE COURT
OF
THE INTERNAL REVENUE SERVICE
IN
THE COUNTY OF WORCESTER
MASSACHUSETTS COMMONWEALTH

Patrick-Walsh: Faucher
Post Location, In Care Of:
c/o 49 Mack road [near 01420]
Fitchburg, Massachusetts uSA
Non-Domestic

The ADMINISTRATIVE COURT of the INTERNAL REVENUE SERVICE
in the County of Worcester
Massachusetts Commonwealth

Internal Revenue Service,
Plaintiff

v.

Patrick-Walsh: Faucher,
Respondent in Error,

Case # Not assigned yet

PLEA OF NON-ASSUMPSIT
and DEMURRER

ANSWER TO THE COMPLAINT
Amended Complaint

Comes now the Respondent in Error, Faucher, to enter a plea of Non-Assumpsit and Demurrer in Answer to the allegations of Willful Failure to File and Pay.

Taxes, to wit:

I.
JURISDICTION

The Internal Revenue Service (IRS) does not have jurisdiction in this case because:

1. The Respondent does not have a Social Security number.
2. The IRS by and through its officers and agents failed to invoke and establish jurisdiction.
3. The IRS lost jurisdiction, if they had any at all, when they failed to commence an administrative hearing as requested by Faucher, a violation of equal protection and due process of law.
4. The IRS can not establish jurisdiction as a result of their continuing criminal activities including without limitation, expansive context: Misconduct in Office; Obstruction of Justice; Falsifying the Record; Simulated Legal Process; and other felony and misdemeanor crimes relied upon by the IRS officers and agents to further a scheme.
5. I am not a taxpayer
6. I am a non-taxpayer
7. I am not a tax protestor.
8. I am a religious objector.
9. I am in compliance with Pub. L. 97-280.
10. I am an ambassador in the Kingdom of Israel, Elohim Dominion.
11. The original and exclusive jurisdiction concerning ambassadors is in the United States Supreme Court.

II.
QUESTIONS PRESENTED FOR ANSWERS

If the right of religious free exercise means anything, it is the right of the individual to be free from unwarranted governmental intrusion into matters so fundamentally affecting a person as the decision whether to follow God's Law or man's law. The question to be answered is:

1. Can an individual exercising a right (a right protected by the Bill of Rights, Amendment the First, Free Exercise Clause, Constitution for the united States of America) and who is in compliance with the law of the united States of America at Pub. L. 97-280 be compelled to obey a conflicting law that inflicts damages and penalties that rise to the level of an absurdity in law? See: Tyler Estate (1926) 140 Wn. 679; 250 P. 456; 51 ALR 1088.

Related questions are:

2. If there are two conflicting laws and an individual chooses to follow the one but not the other, would it not then be absurd to punish him for following the first law but not the conflicting law?

3. Is it true that law does not withstand an absurdity?

4. If an individual is moved to disobey a law, is it not true that in defense of his breaking that law he may assert that he is in compliance with a competing, superior law?

5. If sincerely held religious beliefs and convictions tend to good order, and they do not violate

anybody else's rights, and there is no contract that prohibits it, is it not true that there is a right to do it?

6. Is it not true that paying tithes under God's Law supercedes a tax under man's law?

7. If an individual has no connections to a law, is he then bound by that law?

8. Is it not true that the link between Social Security number and IRS § 7103 and § 7102 (tax or tax) provides the connection or "nexus" to the IRS?

9. Given that an individual has no Social Security number, is it not true that he/she is not subject to the IRS as he has no connection to it??

7. Given that an individual has no connection to a law, can the penalty clause of that law then be applied to him?

8. In one's capacity as an ambassador, is it not true that jurisdiction attaches only in the United States Supreme Court?

10. If an individual's religious education, training, and practice form a true religious belief and conviction, and that belief and conviction are truly held and sincerely believed as his own individual belief and conviction, and the individual's belief and conviction rise to and form a binding relation in service to a Supreme Being, The Creator, The Creator God, The God of Abraham, Isaac, and Jacob, Elohim, The King of Israel, Kingdom of Israel, Elohim Dominion, that involve duties and service superior to those arising from any human relation, then is it not true that the individual is bound by the Holy Scriptures but not man's law?

11. Therefore does this individual have any duty to man's law, e.g., to file and pay taxes to Bale and the

Babylonian Mystery Religion as alleged, or does the higher, aforementioned duty to the Creator supercede and control in this case?

III.
STATEMENT OF PARTIES

Patrick-Walsh: Faucher, Respondent in Error, and Internal Revenue Service, et. al., Plaintiff:, and

John Doe #1, Director of Foreign Operations District

Linda E. Stiff, Acting Commissioner, IRS

Dennis L. Parizek

Susan Meredith, Operations Manager, ACS Support

P. Rogers, Operations Manager, Collections

Douglas Shulman, Commissioner, IRS

Donald L. Korb, Chief Council

Nina E. Olson, National Taxpayer Advocate

Michael Chesman, Diretor, Office of Professional Responsibility

Ms. Spendlove, Operations Manager, Exam SC Support

Jo Anne B. Barnhart, Commissioner, Social Security Administration

John Doe #1, Director of Foreign Operations District

John Doe #2, Area Director

John Doe #3, Area Manager

John Doe #4, Specialty Tax Program Chief

John Doe #5, Director of Field Operations

Appeals Office, et. al.,

IV.
AUTHORITIES

1. Ancient Document Rule:

The Holy Scriptures in general:

Mosaic Law in full, including without limit, expansive context, these excerpts:

- Come out of her, my people, that ye be not partakers of her sins, and that ye receive not of her plagues. Rev. 18:4
- No man can serve two masters... . Matthew 6:24
- Thou shalt have no other Gods before Me. Ex.20:2,3; Ex.34:14; Deut.5:6,7; Deut.6:5.
- Thou are God's servant nation. Ex.19:5-6; Lev.20:26; Deut.7:6; Deut.10:15; Deut.14:2; 1 Sam.12:22; 2 Sam.7:24; 1 Chron.17:22; Psalms 33:12; Is.43.1,10; Is.49:3; Jer.31:1; Ez.34:40; Rom.9:4 2 Cor.6:16; 1 Pet.2:9; Acts 13:17-19
- Thou shalt obey God's Law. Ex.15:26; Lev.18:4,5,26,30; Deut.4:14,40; Deut.5:32,33; Deut.6:17,25; Deut.8:6,11; Deut.11:8,32; Deut.26:16; Deut.27:8-10; Deut.29:9; Deut.30:2,10,16; Lev.20:22; 1 Kings 8:57,58,61; Ez.20:19; Matt.5:17-19; Acts 5:29; Rom.3:31; Rom.6:14,15; Rom.7:1-22; James 1:22-25; Gal.3:10
- Obligation to be observed unto the Lord: Obedience to God's Laws. Deut.10:12-13; Deut.11:8 and Deut.28:1-2; Matt.12:50; John 14:15,23; 1 Pet.2:13

• Thou as a nation are not to make alliances with the heathen. Ex.22:31-33; Ex.34:12, 15; Deut.7:1-4

• Ambassadorship1. 2 Cor.6:14-17

• It is a crime for anyone, including government, to unlawfully appropriate property. Ex.22:5,7-13

• Taxation under the Law of God based on a system of tithes. Gen.14:20, 28:22; Ex.23:19; Lev.27:30-33; Num.18:24, 26-29; Deut.12:6, 11, 14:22-23, 28, 16:10, 17, 26:12; 2 Chron.31:5-6, 12; Neh.10:37-38, 13:12; Prov.3:9; Mal.3:8-11; Matt.23:23; Luke 11:42, 18:12; Acts 20:35; 1 Cor.16:2; 2 Cor.9:6-8; Heb.7:2, 4-9

• Court Procedures. Two or more witnesses required to testify against a person. Num.35:30; Deut.17:6, 19:15; Matt.18:16; 2 Cor.13:1; 1 Tim 5:19; Heb.10:28

• We are not permitted to willfully break God's Law. Deut.10:12, 11:1, 13, 22, 19:9, 20:16, 20; Joshua 22:5; John 14:15, 23, 15:10; Rom.13:10; Gal.5:6; 1 Thes.1:3; Heb.6:10; James 2:14-26; John 5:2-3; 2 John 6

• Oath issue. "But let your communication be, Yea, yea; Nay, nay: for whatsoever is more than these cometh of evil." Matthew 5:37 and "But above all things, my brethren, swear not, neither by heaven, neither by the earth, neither by any other oath: but let your yea be

yea; and your nay be nay; lest ye fall into condemnation." James 5:12

• For a full list of laws see: "A DECLARATION and STATEMENT of INTENT and PURPOSE" filed elsewhere in this package.

2. Laws of the United States: Constitution for the united States of America, Bill of Rights, Treaties, and Law of Nations are the Supreme Law of the Land:

Pub. L. 97-280, 96 Stat. 1211 (Obey the Scriptures)

Pub. L. 103-141 (Religious Freedom Restoration Act of 1993)

Pub. L. 101-209 (International Year of Bible Reading-Proclamation, 7 Dec. 1989)

15 Stat. 249 § 1, pages 223-224 (July 27, 1868); Title 8 USC § 1481 (Expatriation)

28 USC 1746 (If executed without the United States: "I declare (or certify, verify, or state) under penalty of perjury under the laws of the United States of America that the foregoing is true and correct." Executed on (date).)

18 USC 241 (If two or more persons conspire to injure, oppress, threaten, or intimidate any person in any State, Territory, Commonwealth, Possession, or District in the free exercise or enjoyment of any right or privilege secured to him by the Constitution or laws of the United States, or because of his having so exercised the same; or if two or more persons go in

disguise on the highway, or on the premises of another, with intent to prevent or hinder his free exercise or enjoyment of any right or privilege so secured - They shall be fined under this title or imprisoned not more than ten years, or both; and if death results from the acts committed in violation of this section or if such acts include kidnaping or an attempt to kidnap, aggravated sexual abuse or an attempt to commit aggravated sexual abuse, or an attempt to kill, they shall be fined under this title or imprisoned for any term of years or for life, or both, or may be sentenced to death.)

18 USC 242 (Whoever, under color of any law, statute, ordinance, regulation, or custom, willfully subjects any person in any State, Territory, Commonwealth, Possession, or District to the deprivation of any rights, privileges, or immunities secured or protected by the Constitution or laws of the United States, or to different punishments, pains, or penalties, on account of such person being an alien, or by reason of his color, or race, than are prescribed for the punishment of citizens, shall be fined under this title or imprisoned not more than one year, or both; and if bodily injury results from the acts committed in violation of this section or if such acts include the use, attempted

use, or threatened use of a dangerous weapon, explosives, or fire, shall be fined under this title or imprisoned not more than ten years, or both; and if death results from the acts committed in violation of this section or if such acts include kidnaping or an attempt to kidnap, aggravated sexual abuse, or an attempt to commit aggravated sexual abuse, or an attempt to kill, shall be fined under this title, or imprisoned for any term of years or for life, or both, or may be sentenced to death.)

18 USC 8 (Obligation or other security of the United States defined: The term "obligation or other security of the United States" includes all bonds, certificates of indebtedness, national bank currency, Federal Reserve notes, Federal Reserve bank notes, coupons, United States notes, Treasury notes, gold certificates, silver certificates, fractional notes, certificates of deposit, bills, checks, or drafts for money, drawn by or upon authorized officers of the United States, stamps and other representatives of value, of whatever denomination, issued under any Act of Congress, and canceled United States stamps.)

31 USC 3124 (Exemption from taxation: (a) Stocks and obligations of the United States Government are exempt from taxation by a State or political

subdivision of a State. The exemption applies to each form of taxation that would require the obligation, the interest on the obligation, or both, to be considered in computing a tax, except - (1) a nondiscriminatory franchise tax or another non-property tax instead of a franchise tax, imposed on a corporation; and (2) an estate or inheritance tax. (b) The tax status of interest on obligations and dividends, earnings, or other income from evidences of ownership issued by the Government or an agency and the tax treatment of gain and loss from the disposition of those obligations and evidences of ownership is decided under the Internal Revenue Code of 1986 (26 U.S.C. 1 et seq.). An obligation that the Federal Housing Administration had agreed, under a contract made before March 1, 1941, to issue at a future date, has the tax exemption privileges provided by the authorizing law at the time of the contract. This subsection does not apply to obligations and evidences of ownership issued by the District of Columbia, a territory or possession of the United States, or a department, agency, instrumentality, or political subdivision of the District, territory, or possession.)

IRC, section 1.1001-1 (4657) C.C.H (States that "Federal Reserve notes are valueless." If valueless equals zero, then

100 x 0 = zero.)

3. Laws of the Commonwealth of Massachusetts: Chapter 32, Section 19 (Retirement Pension exempt from taxation, attachments and assignment.)

4. Citations:

Barnette v. West Virginia State Board of Education, 47 F. Supp. 251 (S.D.W.Va. 1942) (Religious freedom within the Constitution (First Amendment) embraces not only the right to worship God according to the dictates of one's conscience, but also the right to do or forbear to do, any act, for conscience sake, the doing or forbearing of which is not inimical to the peace, good order, and morals of society.)

Ferrell v. Dallas Independent School District, 261 F. Supp. 545 (N.D.Texas 1966) (An infant has not the capacity to bind himself absolutely to a contract, or is not bound by his contract *** and generally, contracts made with minors are not enforceable.)

Gordon v. Idaho, 778 F2d 1397 (Oath issue)

Hains v. Kerner, 404 US 519 (1972) (Pro Se standards)

US v. Johnson, 76 F. Supp. 538 (Belligerent claimant in person)

US v. Aitken, 755 F.2d 188, 191-193 (CA1 1985) (Subjective good faith defense)

US v. Cheek, 498 U.S. 192 (1991) (Subjective good faith defense)

US v. Murdock, 290 US 389, 394, 395 (1933)

(Reliance defense)
US v. Seeger, 380 US 163 (Religious free exercise defense)

Raley v. Ohio, 360 US 423, 438, 79 S.Ct 1257, 1266 (1959); and
Cox v. Louisiana, 379 US 559, 562-564, 85 S.Ct., 476,479, 481 (1965)2; and
US v. Penn. Industrial Chemical Corp., 411 US 655, 658, 93 S.Ct. 1804 (1973); and
US v. Laub, 385 US 475 487, 87 S.Ct. 574 (1967); and
US v. Hedges, 912 F 2d 1397, 1405 (11th Cir., 1990)
(Representations of law made by the Federal Government may be relied upon by any individual in any one of the States united to govern his actions.)

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5. Laws of Nations:
Cooper v. Aaron, 358 US 1 (1958); and
Universal Declaration of Human Rights (UDHR) which entered into International Law via Resolution 217A (III) of the General Assembly of the United Nations, 10 December 1948 (at 3 (pt. 1) GAOR, Resolutions (A/810), at 71-77). (UDHR at Article 18 provides that: Everyone has the right to freedom of thought, conscience, and religion; this right includes freedom to change his religion or belief, and freedom, either alone or in community with

others and in public or in private, to manifest his religion or belief in teaching, practice, worship, and observance.)
(Also, at Article 15 states: a) Everyone has the right to a nationality, and b) No one shall be arbitrarily deprived of his nationality nor denied the right to change nationality.)

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6. Constitutional Rights:

Sherer v. Cullen, 481 F 3d 945 (There can be no sanction or penalty imposed upon one because of exercise of constitutional rights.)
Miranda v. Arizona, 384 US 436 (1966) (Where rights secured by the constitution are involved. There can be no rule making or legislation which would abrogate them.)
Miller v. US, 230 F. 2d 286, 489 (The claim and exercise of a constitutional right cannot be converted into a crime.)

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7. Letters:

In a letter from Department of Health & Human Services, by Social Security Administration, dated January 10, 1986, it is stated in part: "*** a person with no social security number would have no taxable income ***." The letter was signed by: Penny Payton, Claims Representative.

V.
STATEMENT of FACTS and PROCEEDINGS
STATEMENT of the CASE

As a result of an illness and chemical treatment to cure, effects of which linger even to this day, I recognized a need, thirst, and hunger that was to be satisfied only by my devotion to God, the Creator, the God of Abraham, Isaac, and Jacob. As a result of religious education, training, and studies I found it necessary to move away from past association with the gods of the Babylonian Mystery religion to the exclusive devotion and worship of the Creator, Elohim, the God of Abraham, Isaac, and Jacob. Observance of the Mosaic Law found nestled within the Holy Scriptures compelled me to make changes in my life. I rescinded the Social Security Administration application, agreement, contract, and number on the basis of fraud with damages. I expatriated from the united States of America to the Kingdom of Israel. I became a Denizen and Sojourner and continue to move towards Elohim even as I come out of her, as I turn my back on her, and leave the mountain in the past.

There are no material facts to be decided in this case. I admit that I did not file and pay taxes in 2003, 2004, 2005, 2006, 2007, etcetera, because I am not one that is required to file and pay taxes. I did not pay and file because I am not a taxpayer. I do not have a Social Security number. I do not have a contract with the Social Security Administration or the IRS. I am not a citizen of the United States or the united States of America. I am not a resident or alien. I stand ready to present my witnesses, evidence, and testimony as an

Offer of Proof in support of my claims.

Even as the IRS attempts to convert my property, the IRS has continuously ignored my timely written request for an administrative hearing. I have been denied equal protection and due process of law. I have been denied an opportunity for me to bring in my witnesses, evidence, and testimony. I have been denied an opportunity to face, confront, and cross exam the accusers.

It is alleged that I broke a law. Well there is a good reason for my actions and a hearing/court is the place for presentation for my defense. Letter writing clearly fails to afford due process when the IRS ignores my writings. The IRS and its officers, agents, and mechanisms do err fatally.

I have no duty to file and pay taxes because I do not have a contract. Due to fraud with damages the alleged contract with Social Security Administration is null and void from its inception. The nexus, the cross link, and the resulting connection to IRS at § 7203 and § 7201 has evaporated. The IRS has made a declaration of facts only. But they have failed to mention that no rule of law attaches. As a matter of law I am innocent of the allegations claimed by the IRS. Yes, I did not file and pay taxes but as a matter of law I am innocent because Congress said to obey God's Law - not man's law. See: 97 Pub. L. 280, 96 Stat. 1211. I have no contract with the Social Security Administration and no connection to the IRS. I am a non-taxpayer, not a taxpayer. I follow God's Law - the Mosaic Law - and I pay tithes.

This is a legal defense as there are no facts to consider. I admit and stipulate that I did not file and

pay taxes. However I am in compliance with the Mosaic Law by paying tithes as Congress said I should. I have no legal liability to file and pay taxes. I do have a legal liability to pay tithes.

I am raising the legal issues that the prosecutor wants to keep quite. I disagree with the prosecution. I am not going to agree with the prosecutor that the issue to be decided is "willful failure to file and pay taxes." I am going to force the prosecutor to bring in the proof that verifies that I am a taxpayer as alleged. Only after he proves that I am a taxpayer can he come back and argue the facts. If I do not have a Social Security agreement, contract, and number, then the court has no jurisdiction to hear the issues at hand. A jurisdictional defect is revealed and the issue is moot.

As a Hebrew of the Tribe of Reuben, in addition to the Thirty-Three Benefits of the Covenant, the only other job offered to me in this lifetime is a position as ambassador in the service of God, The Creator God, the God of Abraham, Isaac, and Jacob. As ambassador I am protected by the Law of Nations and actions against me reside in the United States Supreme Court, which has original and exclusive jurisdiction.

VI.
ARGUMENT

The prosecutor has not told you the whole story. He told you that I failed to file and pay taxes in 2006. But he failed to inform you that I did not file and pay taxes for the years: 2003, 2004, 2005, and 2007, in addition to 2006. He has also failed to inform you that without a Social Security number, I can not file and pay taxes, and in fact never did "file and pay taxes" as a matter of operation of law. He failed to inform you that I am not a taxpayer. He has failed to tell you that I am a non-taxpayer. He failed to tell you that I do not have a Social Security number. He failed to tell you that there is no application, agreement, contract or accord with the Social Security Administration. He has failed to tell you that I am not a citizen of the United States or the united States of America. He has failed to tell you that I am a citizen of the Kingdom of Israel, Elohim Dominion. He has failed to tell you that I am not a resident in your country. He has failed to tell you that I am an ambassador of the Kingdom of Israel in the service of the Creator. He has failed to tell you that I am not an alien in your country. He has failed to tell you that I am a Stranger, a Sojourner, a Denizen doing the work of Elohim as His ambassador. The prosecutor has failed to tell you that Congress said to follow God's Law - not man's law. He has failed to tell you that I do not pay taxes, that I pay tithes. He has failed to tell you that I am in compliance with both laws, the Law of God and the law of man. He has failed to inform you that the court has no jurisdiction. I move to dismiss with prejudice for the failure of the state to prove its

prima facie case. These are issues of law that must be tried at the bench by the Judge. I stand ready to bring forth my witnesses, evidence, and testimony in an Offer of Proof. I admit to the prosecutor's allegation that I did not file and pay taxes for the period beginning 2003 through date. But Judge, the prosecutor failed to tell the whole story. There are considerable, additional combinations of facts, events, and law that you need to make an informed decision. I ask to be heard - to tell my story.

My answer raises an issue of law. Although I did not file and pay taxes, it was not willful. It was based on sound judgement as a result of religious studies, education, training, belief, and conviction, and even Congress itself said we ought to follow God's Law, not man's law. We are not here to decide if I willfully failed to file and pay taxes, we are here to decide if I am one who is required to file and pay taxes; If I am one subject only to Pub. L. 97-280. We are here to decide if I am a taxpayer or a non-taxpayer. We are here to decide if the Congressional Imprimatur at Pub. L. 97-280 to obey God's Law is superior to man's law. We are here to decide if my true and sincerely held religious beliefs and convictions prevent and exempt me from paying Roman Civil Law taxes and require tithes and offerings to God instead.

If we find that no law was broken, then we do not have to go to trial to see if I was the one involved in the lawful event. As a matter of law, no crime has been committed.

VII.
CONCLUSION

The IRS/Agency/Officers/Agents/Mechanisms (IRS) has:

1. Withheld facts material to the contract.
2. Suppressed facts material to the contract.
3. Misrepresented facts, by word and/or deed, material to the contract.
4. Known that it's misrepresentations were false.
5. Used unconscientious advantage in a bargain obtained by imposition, circumvention, surprise, and undue influence in this case.
6. Caused irreparable injury to me.
7. Threatened to cause further irreparable injury and damage to by conveying and/or otherwise transmitting false information to others.
8. Delayed and obstructed justice.

I am forced to conclude, and it is my belief and conviction, that by your actions you intend to commit entrapment by cunning obfuscation, dissemble, deception, misdirection, and fraud.

The Creator, the God of Abraham, Isaac, and Jacob, has made it known to obey His Commandments and Laws to the exclusion of all other gods, Matthew 6:24; and the United States 97th Congress has made it known by Congressional Imprimatur, issued and approved October 4th, 1982, wherein, in part, they

command us to "*** voluntarily apply the teachings of the Scriptures in the lives of individuals ***," and state "*** our national need to study and apply the teachings of the Holy Scriptures" at 97 Pub. L. 280, 96 Stat. 1211. We therefore should and must obey the higher laws of God, the Supreme Being, over the inferior laws of man.

The court must find in my favor, dismiss the case with prejudice, permanently bar the IRS and/or its representatives or agents from further pursuit in this matter and grant any other relief that the court may deem reasonable in this case.

In the interest and furtherance of justice the Court must find in my favor by dismissing the case with prejudice. Publication of this case in any event can be the beginning point of undesirous effects to the detriment of all concerned.

VIII.
UNDISPUTED FACTS

1. It is an undisputed fact that "I am not an attorney or lawyer."
2. It is an undisputed fact that "I am not a taxpayer."
3. It is an undisputed fact that "I am a non-taxpayer."
4. It is an undisputed fact that "I am not required to file and pay taxes."
5. It is an undisputed fact that "I have no duty to file and pay taxes
6. It is an undisputed fact that "I do not pay taxes, per say."
7. It is an undisputed fact that "I am required to pay tithes and offerings."
8. It is an undisputed fact that "I do not have a Social Security Administration application, contract, agreement, accord, and number."
9. It is an undisputed fact that "I am not a citizen or resident of the United States."
10. It is an undisputed fact that "I am not a citizen or resident of the United States of America."
11. It is an undisputed fact that "I am not not a citizen or resident of the Commonwealth of Massachusetts."
12. It is an undisputed fact that "I am not a citizen or resident of any state, province, or territory of France, Canada, or the United Kingdom (Great Britain)."
13. It is an undisputed fact that "I am a Hebrew, Tribe of Reuben."
14. It is an undisputed fact that "I am a citizen of the Kingdom of Israel."
15. It is an undisputed fact that "I am an ambassador

of the Kingdom of Israel in the service of the Creator, Elohim, the God of Abraham, Isaac, and Jacob."
16. It is an undisputed fact that "I do not possess dual citizenship."
17. It is an undisputed fact that "I am not an alien residing in this country."
18. It is an undisputed fact that "I am a Denizen, a Stranger and Sojourner in this country (as per Leviticus 25:23)."
19. It is an undisputed fact that "I do not engage in, use, or have insurance."
20. It is an undisputed fact that "I am required to practice strict liability."
21. It is an undisputed fact that "I am not a corporation, trust, organization, or partnership."
22. It is an undisputed fact that "I have no 501(c)3 church affiliations."
23. It is an undisputed fact that "I have no organized religious affiliations."
24. It is an undisputed fact that "The church is where two or more individuals come together in His name."
25. It is an undisputed fact that "Jurisdiction over ambassadors working in the United States resides in the Supreme Court of the United States, and this issue must properly be presented before that court as only the Supreme Court of the United States has original and exclusive jurisdiction concerning affairs and issues of ambassadors."
26. It is an undisputed fact that "There are no material issue of facts to be decided at trial."
27. It is an undisputed fact that "An issue of law has been raised to be tried at the bench by a Judge."
28. It is an undisputed fact that "There are issues of

Federal Law under the Supremacy Clause in the Constitution for the united States of America, and Federal statutes as they relate to ambassadors and diplomatic personnel working in the United States."
29. It is an undisputed fact that "There are issues of Federal Law under the Free Exercise Clause in the Bill of Rights, Constitution for the united States of America, and Federal statutes as they relate to religious free exercise."
30, It is an undisputed fact that "the Imprimatur of Congress at 97 Pub. L. 280, controls and that I must obey and practice the teachings of the Holy Scriptures."
31. It is an undisputed fact that "Expatriation at 15 Stat. 249 is a right."
32. It is an undisputed fact that "Notice under Fifteen Statutes at Large Two-hundred Forty-nine (15 Stat. 249) was effectively served and that I left the jurisdiction of the federal government of the United States (the united States of America) and asserting and claiming expatriation into the jurisdiction of the Kingdom of Israel subject to His Laws."
33. It is an undisputed fact that "I am not a Tax protestor."
34.It is an undisputed fact that "I am a Religious Objector (R.O.)."
35. It is an undisputed fact that "The civil service retirement pension system can not pay me in gold."
36. It is an undisputed fact that "The check issued by the retirement pension system can not be redeemed in gold."
37. It is an undisputed fact that "The check issued can only be redeemed in Federal Reserve notes."
38. It is an undisputed fact that "The Federal Reserve

notes can not be redeemed in gold."
39. It is an undisputed fact that "The Federal Reserve notes can only be redeemed in other Federal Reserve notes."
40. It is an undisputed fact that "One can not pay for anything with Federal Reserve notes, but only to discharge a debt with them."

IX.
APPENDIX
of
AUTHORITIES

Miller v. U.S. 230 F, 2d 286, 489 • The claim and exercise of a Constitutional Right cannot be converted into a crime.

Bazrowx v. Scott, 136 F3d 1053 (5th Cir. 1998) • Generally, district court errs in dismissing pro se complaints for failure to state a claim without giving plaintiff opportunity to amend.

Ingram v. Becher, 3 F3d 1050 (7th Cir. 1993) • Trial court should ordinarily permit the litigant, especially a pro se litigant, opportunity to amend complaint before dismissing complaint for failure to state a claim.

Hamm v. Groose, 15 F3d 110 (8th Cir. 1994) • Cooper v. Pate, 378 US 546, 12 LEd2d 1030, 84 Sct 1733 (1964) • Court must accept allegations in pleadings as true.

Stutson v. US, 516 US 193, 133 LEd2d 571, 116 Sct

600 (1996) and
Pioneer Inv. Serv. Co. V. Brunswick, 507 US 380, 123 LEd2d 74, 113 Sct 1489 (1993) •
The United States Supreme Court reinstated Stutson's appeal after the appellate court had dismissed same because it had been filed one day late. "Excusable neglect" was the main issue.

Sanders v. US, 113 F3d 184 (11th Cir. 1997) • In criminal cases involving pro se appellants, Court of Appeal treats late notice of appeal as motion for extension of time due to excusable neglect, and will remand case to district court.

US v. Valadez-Gallegos, 162 F3d 1256 (10th Cir. 1998) • Court of appeals may not uphold a conviction obtained by piling inference upon inference (reversed).

US v. Huggins, 191 F3d 532 (4th Cir. 1999) • Defendant has a right to a meaningful appeal based on a complete transcript.

US v. Colon-Munoz, 192 F3d 210 (1st Cir. 1999) • Where an equal or nearly equal theory of guilt and a theory of innocence is supported by the evidence, the Court of Appeals must reverse a conviction.

BRADY VIOLATIONS
Brady v. Maryland, 373 US 83, 10 LEd2d 215, 83 Sct 1194 (1963) • Suppression of favorable evidence violates due process (Grand- Daddy Case)

Cone v. Bell, 243 F3d 961 (6th Cir. 2001) • The BRADY

rule requires the government to turn over evidence in its possession that is both favorable to the accused and material to guilt or punishment.

US EX REL Hagood v. Sonoma Co. Water Agency, 929 F2d 1416 (9th Cir. 1991) • Innocent mistake is a defense to both a criminal and civil complaint - so is mere negligence.

US v. HSU, 155 F3d 189 (3rd Cir. 1998) • "Legal impossibility" is said to occur where the intended acts, even if completed, would not amount to a crime.

US v. Brierton, 165 F3d 1133 (7th Cir. 1999) • The vagueness doctrine holds that a person cannot be held liable for conduct he could not reasonably have been expected to know was a violation of law.

US v. Charley, 189 F3d 1251 (10th Cir. 1999) • The burden of proving that an error is harmless falls on the government.

US v. Granados, 962 F2d 767 (8th Cir. 1992) • 1) It is incorrect application of sentencing guidelines to impose a fine that the defendant has little chance of paying. 2) Determination that defendant has sufficient assets to pay fine must be based on more than a statement to that effect in the pre-sentence report.

US v. Rosa, 11 F3d 315 (2nd Cir. 1993)1 • District court must afford defendant at least minimal opportunity to show that he lacks ability to pay fine proposed by the court.

US v. Castner, 50 F3d 1267 (4th Cir. 1995) and Government of Virgin Islands v. Davis, 43 F3d 41 (3rd Cir. 1994) • In determining imposition and amount of fine, federal district court must consider, among other things, the income, financial resources, and earning capacity of defendant, as well as burden that fine will impose upon defendant and his dependants.

US v. 817 NE 29th Drive, Wilton Manors, Fla., 175 F3d 1304 (11th Cir. 1999) • Fine is "excessive" within meaning of excessive fines clause, if it is grossly disproportional to gravity of defendant's offense.

US v. Mackby, 243 F3d 1159 (9th Cir. 2001) • A fine is unconstitutionally excessive if (1) the payment to the government constitutes punishment for an offense, and (2) the payment is grossly disproportionate to the gravity of the defendant's offense.

Sullivan v Barnett, 139 F3d 158 (3rd Cir. 1988) and Scheuer v Rhodes, 416 US 232, 237-38, 40 LEd2d 90, 94 Sct 1683, 1686-87 (1974) • Eleventh Amendment does not immunize state officials for actions taken in their individual capacities.

King v Beavers, 148 F3d 1031 (8th Cir. 1998) • Qualified immunity protects all but the plainly incompetent and those who willingly violate the law.

Camilo-Robles v Hoyos, 151 F3d 1 (1st Cir. 1998) • A deliberately indifferent police supervisor may be held liable for the constitutional violations of his subordinates.

Stefanoff v Hayes County, Texas, 154 F3d 523 (5th Cir. 1998) • Municipalities are not entitled to qualified immunity in civil rights actions.

Sutton v Utah State School for Deaf and Blind, 173 F3d 1226 (10th Cir. 1999) •
A state official in his or her individual capacity is a "person" under §1983.

Cozzo v Tangipahoa Parish Council, 279 f3d 273 (5th Cir. 2002) • Sheriff and deputy who evicted plaintiff from her residence did not have qualified immunity.

Tellier v Fields, 280 F3d 69 (2nd Cir. 2001) • Qualified immunity does not act as a shield for individuals who knowingly violate the law.

In Re Estate of Ferdinand E. Marcos Human Rights Litigation, 978 F2d 493 (9th Cir. 1992) and
Gilbert v US Attorney General, 988 F2d 1437 (5th Cir. 1993) • 1) Prohibition against official torture carries with it force of "jus cogensnorm" which enjoys highest status within international law (Note: jus cogens = an international level of action which can not be overridden by stature).
2) "Jus cogens" describes peremptory norms of law which are non-derogable and form highest level of international law.

US v Small, 74 F3d 1276 (D.C. Cir. 1996) and
Jencks v US, 353 US 657, 1 Led2d 1103, 77 Sct 1007 (1957) • 1) Addresses the right of a criminal defendant to compel the production of written statements of

government witnesses for impeachment purposes. 2) "The interest of the United States in a criminal prosecution is not it shall win a case, but that justice will be done".

US v Alvarez, 86 F3d 901 (9th Cir. 1996) • 1) Under Jencks Act, witness statements, including reports prepared by testifying officers, must be turned over to the defense. 2) Statement need relate only generally to events and activities testified to by witnesses to come within sweep of Jencks Act.

Davis v US, 142 F3d 1334 (10th Cir. 1998) • Receipt of a properly addressed piece of mail is presumed.

Neely v Fienstein, 47 F3d 1502 (9th Cir. 1995) • Mental hospital officials are liable to patient in civil rights action if they exhibit conscious indifference amounting to gross negligence.

Compassion in Dying v State of Washington, 79 F3d 790 (9th Cir. 1996) • Individuals have due process liberty interest in rejecting unwanted medical treatment, including provision of food and water by artificial means.

McElligott v Foley, 182 F3d 1248 (11th Cir. 1999) • Prison official does not insulate his potential liability under Eighth Amendment for actions reflecting deliberate indifference to serious medical needs of prisoners by instituting a policy of indifference.

Marsh v Butler County, Alabama, 225 F3d 1243 (11th

Cir. 2000) and
Weaver v Clarke, 45 F3d 1253 (8th Cir. 1995) • Finding of deliberate indifference by prison official to serious medical needs of inmate, in violation of Eighth or Fourteenth Amendment, necessarily precludes finding of qualified immunity.

Closs v Webber, 238 F3d 1018 (8th Cir. 2001) and
Riggins v Nevada, 504 US 127, 118 LEd2d 479, 112 Sct. 1810 (1992) • Prisoners have a liberty interest in being free from being forcibly medicated with psychotropic drugs.

US v Russell, 411 US 423 (431-432), 36 LEd2d 366, 93 Sct. 1637 (1973) • "We may someday be presented with a situation in which the conduct of law enforcement agents is so outrageous that due process principles would absolutely bar the government from invoking judicial process to obtain a conviction ..."

Faretta v State of California, 422 US 806, 45 LEd2d 562, 95 Sct. 2525 (1975) • An individual has a constitutional right to represent himself.

Devine v Indian River County School Board, 121 F3d 576 (11th Cir.1997) • Right to proceed pro se is fundamental statutory right that is afforded highest degree of protection.

US v Walker, 142 F3d 103 (2nd Cir 1998) • If defendant asks to proceed pro se before trial commences, Sixth Amendment right to self-representation is absolute, and his request must be granted.

Vega v Johnson, 149 F3d 354 (5th Cir. 1998) • Defendant has right to submit briefs pro se on appeal.

Rand v Rowland, 154 F3d 952 (9th Cir.1998) • Pro se litigants must be ensured meaningful access to the courts.

Boguslavsky v Kaplan, 159 F3d 715 (2nd Cir. 1998) • Pro se litigant is allowed some degree of flexibility in pleading his action.

US v Kind, 194 F3d 900 (8th Cir. 1999) • Pro se defendants have right of access to adequate law libraries or adequate assistance from persons trained in law.

Frost v Symington, 197 F3d 348 (9th Cir. 1999) • Pro se litigant's pleadings must be construed liberally on motion for summary judgement.

Papantony v Hedrick, 215 F3d 863 (8th Cir.2000) • Pro se habeas petitioner should not unreasonably be subjected to stringent procedural niceties.

McCormack v City of Chicago, 230 F3d 319 (7th Cir. 2000) and
Boag v MacDougall, 454 US 364, 70 LED2d 551, 102 Sct. 700 (1982) and
Haines v Kerner, 404 US 519, 30 LEd2d 652, 92 SCT. 594 (1972) • Pro se litigants pleadings are to be construed liberally and held to less stringent standard than formal pleadings drafted by lawyers; if court can reasonably read pleadings to state valid claim on

which litigant could prevail, it should do so despite failure to cite proper legal authority, confusion of legal theories, poor syntax and sentence construction, or litigant's unfamiliarity with pleading requirements.

McBride v Deer, 240 F3d 1287 (10th Cir. 2001) • Court was to liberally construe pleadings of Pro se petitioner.

Aron v US, 291 F3d 708 (11th Cir. 2002) and
Urbina v Thomas, 270 F3d 292 (6th Cir. 2001) • Federal court should construe a habeas petition filed by a Pro se litigant more liberally than one filed by an attorney.

US v Neville, 82 F3d 1101 (D.C. Cir. 1996) • Touchstone for determining whether individual is public official is whether such individual performs sovereign function carrying with it significant measure of public trust.

Sandul v Larion, 119 F3d 1250 (6th Cir. 1997) • State employees may not rely on their ignorance of even most esoteric aspects of the law to deny individuals their constitutional rights,

Pietrowski v Town of Dibble, 134 f3d 1006 (10th Cir. 1998) • Action against person in his official capacity is, in reality, action against government entity for whom person works.

Orin v Barclay, 272 F3d 1207 (9th Cir. 2001) • Section 1983 permits an individual whose federal statutory or constitutional rights have been violated by a public

official acting under the color of state law to sue the official for damages.

Pell v Procunier, 417 US 817, 41 LEd2d 495, 94 Sct 2800 (1974) and
Procunier v Martinez, 416 US 396, 40 LEd2d 224, 94 SCT 1899 (1974) • The general public has the right to associate with a prisoner.

Spear v Sowders, 71 F3d 626 (6th Cir. 1995) • Prison officials relying on their special power to conduct administrative searches, may not search visitor who objects, without giving visitor the chance to abort visit and depart.

Alvarez-Machain v US, 96 F3d 1246 (9th Cir. 1996) • Pretrial detainee's constitutional rights are distinct from a prisoner's rights because the state can not punish a pretrial detainee.

Payne for Hicks v Churchich, 161 F3d 1030 (7th Cir. 1998) • Pretrial detainee has not been found guilty of a crime and therefore may not be "punished" by the state.

Morrison v Hall, 261 F3d 896 (9th Cir. 2001) and
Berry v Brady, 192 F3d 504 (5th Cir. 1999) and
Giano v Senkowski, 54 F3d 1050 (2nd Cir. 1995) • Prison walls do not form a barrier separating prison inmates from the protections pf the Constitution: thus, when a prison regulation or practice offends a fundamental constitutional guarantee, federal courts will discharge their duty to protect prisoner's

constitutional rights.

Morales v Mackalm, 278 F3d 126 (2nd Cir. 2002) • Inmate's transfer to psychiatric center shortly after filing a grievance supported inference of retaliatory motive.

Remic v City of Hedwig Village, Texas, 765 F2d 490 (5th Cir. 1985) and
Whalon v Roe, 429 US 589, 51 LEd2d 64, 97 Sct 869 (1977) • The Constitution protects individuals against invasion of their privacy by the government.

North Carolina v Pearce, 395 US 711, 23 LEd2d 656, 89 Sct. 2072 (1969) • Vindictiveness on the part of the judge.

Blackledge v Perry, 417 US 21, 40 LEd2d 628, 94 SCT. 2098 (1974) • Vindictiveness on the part of the prosecutor.

US N. Alaska Public Utilities Commission, 23 F3d 257 (9th Cir. 1994) • Supremacy clause establishes federal law as the supreme law of the land.

LSO Ltd. V Stroh, 205 F3d 1146 (9th Cir. 2000) • Under supremacy clause, a state may not immunize its officials from the requirement of federal law.

Cabberiza v Noore, 217 F3d 1329 (11th Cir. 2000) • Sixth Amendment has been made applicable to States through Fourteenth Amendment.

Mesareosh v US, 352 US 1, 1 LEd2d 1, 77 Sct. (1956) • Truthfulness of testimony ... "The dignity of the United States Government will not permit the conviction of any person on tainted testimony."

US v Fawley, 137 F3d 458 (7th Cir. 1998) • "Perjury" requires willful intent to provide false testimony, rather than confusion, mistake, or faulty memory.

Van Woudenberg Ex Rel. Foor v Gibson, 211 F3d 560 (10th Cir. 2000) • The prosecution may not deliberately deceive the court or jury by presenting false testimony.

US v US District Court for the Central District of California, 858 F2d 534 (9th Cir. 1988) • "If the government, police and prosecutors could always be trusted to do the right thing, there would have never been a need for the Bill of Rights." Ninth Circuit Justice Levanthal and his inter pretation on strict criminal liability.

US v Doe, 860 F2d 488 (1st Cir. 1988) • "Prosecutor does not represent an entity whose interest include winning at all costs; prosecutor's client is society. Which seeks justice not victory."

• "It is very important to silence the man who first cries out, 'The king is naked,' before others pick up the cry." Valentin Moroz - Ukranian Dissident

• "There is no more cruel tyranny than that which is exercised under cover of law, and with the colors of justice." Montesquier De L'Espirit Des Lois - 1748. US

v Jannottie, 637 F2d 578, 614 (3rd 1982).

Tyler Estate (1926) 140 Wn. 679; 250 P. 456; 51 ALR 1088 • "Absurdities are not tolerated by law."

Individuals are not contemplated by the 16th Amendment nor 26 USC.

It is an undisputed fact that: "I do not have a Social Security number; I deny voluntary use of Federal Reserve notes and debt, and negotiable instruments; I express my denial of state created franchise; I am not a corporation or quasi-corporation nor am I an enfranchised person, a partnership, trust, or organization; I have not directly, indirectly, expressly, implicitly admitted to the IRS's Administrative (quasi-judicial) jurisdiction . I have not knowingly, informed, voluntarily signed a Form 1040, Form W-4, or other IRS instrument."

It is an undisputed fact that: "If you have no Social Security number, then use "Suspense File" for reference on all forms, documents, and letters (or "none" or "Religious Objector)."

X.
CLOSING

I hereby assevere that the foregoing facts stated above by me and contained within this instrument along with the enclosed and attached documents are true and correct to the best of my present knowledge, recollection, and belief. I state these facts under penalty of perjury under laws of the United States of America and that with this Asseveration I do claim all of my Rights all of the time and waive none of my Rights at any time for any cause or reason. 28USC1746; 18USC241; 18USC242; 18 USC 8; 31 USC 3124; MGL 268 §1A; MGL 106 §1-207; MGL 265 §37.

I stand ready to present my witnesses, evidence, and testimony as an Offer of Proof in support of my claims.

Executed, signed, and dated this Fifth Day of the Eighth Month in the Year of Our Lord Two-Thousand Eight

s/ Patrick-Walsh: Faucher
Patrick-Walsh: Faucher, Pro Se,
Respondent in Error

Sent via Priority Mail # 420 84201 9101 8052 1368 3032 0568 69
"But let your communication be, Yea, yea; Nay, nay: for whatsoever is more than these cometh of evil." Matthew 5:37 and "But above all things, my brethren, swear not, neither by heaven, neither by the earth, neither by any other oath: but let your yea be yea; and

your nay be nay; lest ye fall into condemnation." James 5:12; Gordon v. Idaho.

Post Location, In Care of:
c/o 49 Mack road
Fitchburg, Massachusetts, uSA
Non-Domestic

November 12, 2008, a.D.

Priority Mail # : 420 20217 9101 8052 1368 3034 0564 78

Robert R. Di Trolio, Clerk of the Court
United States Tax Court
400 Second Street NW
Washington D.C. 20217-0002

Clerk Di Trolio,

Please find enclosed the completed forms and accompanying, supporting documents of facts in this matter. As Clerk, there is no one better to receive and record these important instruments and documents. As the holder in due course of these instruments and documents, you must employ due diligence in preserving my writings.

The requested fee is also enclosed. Please note that I walked to the bank in the neighborhood to purchase a bank money order for $60.00. I was quoted a fee of $8 for a money order. As I placed the cash on the counter, the teller then refused to sell the money order to me because I did not have an account there. The bank in question is TD Banknorth, 367 Summer Street, Fitchburg, Massachusetts. The attempt to

purchase a money order was at about 2:46 pm o'clock. The teller was Head Teller Amanda. She said it was their policy. As they are a national bank and advertise in the telephone directory, have signs posted about and around outside the premises and on the bank building and have an open door to the public, one would think that they were in commerce and open to the public for business. But no sale.

The fee is enclosed in cash. Three (3) twenty-dollar ($20.00) Federal Reserve Notes are enclosed. They bear serial numbers of: IB01174364D; IB44560114C; and ID60517743B, totaling sixty dollars ($60.00). I am sure that if you refuse them as payment then the fee must be discharged. Thank you for your time and consideration in this matter.

without prejudice,

s/ Patrick-Walsh: Faucher
Patrick-Walsh: Faucher

EXHIBIT B

SPECIAL VISITATION

re:
JURISDICTION and STANDING

STYLIZED as:

The
UNITED STATES TAX COURT
in the
VENUE
of
COUNTY of WORCESTER
COMMONWEALTH of MASSACHUSETTS

Patrick-Walsh: Faucher
Post Location, In Care Of:
c/o 49 Mack road
Fitchburg, Massachusetts, uSA
Non-Domestic

The
UNITED STATES TAX COURT
in the
County of Worcester
Commonwealth of Massachusetts

Internal Revenue Service, et al.
Plaintiff,

v.

Patrick-Walsh: Faucher,
Respondent in Error,

Case # Not assigned yet

MOTION to DISMISS:
for WANT of JURISDICTION;
for WANT of proper VENUE;
and FAILURE to STATE a CLAIM upon
which RELIEF can be GRANTED

MOTION TO DISMISS
With Prejudice

The Petitioner wishes to point out to the Court that he

is NOT an individual schooled in the law, but as an individual exercising his right under law for the action of the court. As such, the Petitioner asks the Court look to the substance of the pleadings rather than the form and asks the Court to take judicial notice pursuant to Section 32 of the Judiciary Act of 1789 (1 Stat. 73) which specifies that "courts respectively shall proceed and give judgement according as the right of the cause and matter in law shall appear unto them, without regarding any imperfections, defects, or want of form." The Petitioner further asks the Court to take judicial notice pursuant to Rule 201 of the Federal Rules of Evidence of the enunciation of principles stated in King v. Knoll (No. 04-04149-JAR), Whitney v. State of New Mexico (113 F.3d 1170), and Haines v. Kerner (404 U.S. 519), wherein the courts directed that those who are unschooled in law making complaints/pleadings shall have the Court look to the substance of the complaint/pleadings rather than the form and hereby makes the following asseverations, answers, complaints, pleadings, notices, and demands in the above referenced matter without waiver of any defenses.

Comes now the Respondent in Error, Patrick-Walsh: Faucher (Faucher), in Special Visitation by way of written communication, to move and compel the Court to dismiss any and all allegations, proceedings, and actions initiated by the INTERNAL REVENUE SERVICE, et al. (IRS), against Faucher, with prejudice. Faucher, with specificity, does challenge jurisdiction, venue, and standing (failure to state a claim) of the IRS in this matter on all points.

I.
JURISDICTION
Section One

The UNITED STATES TAX COURT (USTC) and the INTERNAL REVENUE SERVICE (IRS) do not have jurisdiction in this case because:

1. All jurisdiction is founded on consent. I do not consent. I object. Any presumption of jurisdiction is disputed. Any presumption of jurisdiction is against my will and over my objection. My objection is founded upon refusal for cause.
2. Being the government and IRS are operating under contract/compact/treaty of the Law Merchant, it is mine to refuse for good cause shown. I refuse for good cause.
3. Silence gives consent, is the rule of business life. I have not been silent; I have disputed with vigor, for cause and with particularity, each and all written communications presented to me by the IRS.
4. Silence gives consent, is the rule of business life. The IRS has been silent on all of my asseverations, averments, answers, disputes, and replies to their allegations. Their failure to address my written communications binds them. My answers stand as fact in law for want of proper and timely response by the IRS. Now, silent acquiescence does bind the IRS.
5. To stand by, in silence, and see another sell your property, binds you. Unlike the IRS, I do not stand by in silence. I have repeatedly and timely

answered each and every letter, form, and written communication sent to me by the IRS. The IRS has repeatedly failed to respond to my written communications. The Doctrine of Nihil Decit prevails. Their answer in fact, under this Doctrine, simply is: they do not have jurisdiction, Faucher is in full compliance with the law, no verified claim has been presented upon which relief can be granted; jurisdiction, if any should arise, is properly in the venue of the United States Supreme Court which has original and exclusive jurisdiction in matters concerning ambassadors.

6. Being the IRS is operating under the UNIFORM COMMERCIAL CODE (UCC), they stand in dishonor for failure to properly and timely answer any of my asseverations, my prompt and timely answers and denials, and my complete and thorough dispute(s) of their writings. Their dishonor is an effective estoppel against the IRS now preventing them from establishing jurisdiction and from proceeding further in this and similar matters.

7. A refusal for good cause shown has been filed and is found embodied in the attached supporting documents.

8. These are mere instances of the use of the maxim in the Municipal Law.

9. In the Law of Nations, it is equally potent.

10. The Constitution for the united States of America is the Supreme Law of the Land as are the Treaties and the Law of Nations.

11. Silent acquiescence in the breach of a treaty

binds a nation (Vattel, ch. 16, § 199, book 1). The silence of the IRS is deafening in this matter and it does bind them.

12. The Respondent, Patrick-Walsh: Faucher does not have a Social Security number.
13. The IRS by and through its officers and agents failed to invoke and establish jurisdiction or re-establish jurisdiction when it was challenged.
14. The IRS lost jurisdiction, if they had any at all, when they failed to commence an administrative hearing as requested by Faucher, a violation of equal protection and due process of law, and when they failed to timely dispute any of my asseverations, answers, and averments and to make an offer of proof.
15. The IRS can not establish jurisdiction as a result of their continuing criminal activities including without limitation, expansive context: Misconduct in Office; Obstruction of Justice; Falsifying the Record; Simulated Legal Process; and other felony and misdemeanor crimes relied upon by the IRS officers and agents to further a scheme.
16. I am not a taxpayer.
17. I am a non-taxpayer.
18. I am not a tax protestor.
19. I am a religious objector.
20. I am in compliance with Pub. L. 97-280.
21. I am an ambassador in the Kingdom of Israel, Elohim Dominion.
22. I am a member of the Tribe of Reuben, Kingdom of Israel.
23. The original and exclusive jurisdiction

concerning ambassadors is in the United States Supreme Court (USSC), not the USTC.

24. I have exercised my right to self-determination and have expatriated from the United States, united States of America, Commonwealth of Massachusetts, and other such fictions into the Dominum of Elohim, the Kingdom of Israel, in service to the God of Abraham, Isaac, and Jacob.

25. My honorable and peaceful actions are in agreement with International Public Order.

26. The actions of the IRS are not in accord with International Public Order. In fact they are in direct conflict with good order and are a trespass.

27. I a Denizen, Stranger, and Sojourner among you.

28. I am not a citizen, resident, alien or other fictional construct of United states. I am a citizen of the Kingdom of Israel, Elohim Dominum.

29. I am not a citizen of the United States, the united States of America, or a national of either, nor an alien nor a resident of them. My status in your country, states, and fictions is that of a denizen, sojourner, and stranger among you and as ambassador of the Kingdom of Israel, Tribe of Reuben, Dominion of Elohim, the God of Abraham, Isaac, and Jacob. I belong to Elohim Dominion, the Kingdom of Israel. I am a subject (citizen) thereof. I subscribe to and I pledge myself to the Mosaic Law, the Law of God, Elohim — the Creator, the Creator of the Universe, the Supreme Being.

30. I am of the Dominion. I belong to some Thing else. I do not belong to you, the state. I belong to the Kingdom of Israel, Elohim - the God of Abraham, Isaac, and Jacob — The Supreme Being.

31. I am compelled and moved in this matter for eternal salvation and cite the "Law of Necessity" also known as the "Doctrine of Necessity."

32. Faucher, the Defendant in Error, is eligible for Article I and III courts.

Section Two

Title 28 Appendix
Federal Rules of Civil Procedure
III, Rule 9
Pleading Special Matters

(a) Capacity.

It is not necessary to aver the capacity of a party to sue or be sued or the authority of a party to sue or be sued in a representative capacity or the legal existence of an organized association of persons that is made a party, except to the extent required to show the jurisdiction of the court. When a party desires to raise an issue as to the legal existence of any party or the capacity of any party to sue or be sued or the authority of a party to sue or be sued in a representative capacity, the party desiring to raise the issue shall do so by specific negative averment, which shall include such supporting particulars as are peculiarly within the

pleader's knowledge.

The supporting particulars, as are peculiarly within the pleader's knowledge, are substantially listed below, but are particularly, and with specificity, presented elsewhere in this written communication as a whole along with the original supporting documents attached. See certificate of mailing for a help list as a directory or guide.

I distinctly and formally aver that:

1. The IRS is not a natural born , living, flesh and blood man; it is a fiction.
2. A fiction can not have intercourse with a non-fiction.
3. I am a natural born, living, flesh and blood man, not a fiction.
4. The IRS attempts to operate on an alleged "law" or contract that is so vague and obscure as to become, and be, and is, an absurdity in both law and fact and therefore is void from the beginning — it is un-Constitutionally vague — it is vague and so complex that even educated parties can not accurately decipher the double-speak of the alleged "law" and the alleged "rules and regulations." I offer to the IRS, its officers, employees, agents, and actors an opportunity to bring forth their offer of proof, in full detail, the verified basis upon which they attempt to move and a verified claim upon which relief can be given.
5. No law requires a flesh and blood, natural born

man, to file and pay taxes; any presumption of such a law or obligation is hereby disputed and an offer of proof is demanded from the IRS.

6. I operate as a citizen/subject of the Kingdom of Israel, Elohim Dominum; I am an ambassador in the service of the God of Abraham, Isaac, and Jacob.

7. I have properly annulled, abrogated, rescinded, and destroyed the Social Security compact that I thought I had with them thus removing the link, the nexus, between myself and the IRS and like agencies.

8. I have properly expatriated to the Kingdom of Israel and am subject to the King's laws.

9. No jurisdiction attaches to me either by person, by subject matter, or by venue.

10. If somehow jurisdiction eventually attaches, then the proper venue shall be in the United States Supreme Court, the only court having original and exclusive jurisdiction in this matter..

11. No venue within a kill/zone or dead/zone shall be valid. A kill/zone or dead/zone shall be defined as an area, usually costal, bordering the great salt seas that are subject to the destructive flow and forces of a water wave or waves such as a tsunami or subject to the liquidization of the soil due to earth quake activity. All venues shall be located safely inland beyond the striking distance of tidal waves/tsunami caused by earth quakes, locally or globally, or other destructive acts of man or God. We are warned to flee to the mountains for

safety, head for the Worcester hills for safety.

12. The supporting witnesses, evidence, and testimony can be found documented within and throughout the documents contained in this mailing.

What is the meaning of supporting particulars ? It is MY pledge to something else: that I have assumed my position among the powers of the earth, that I pledge to support different declarations, and that I am going to quit trespassing across their intellectual property.

13. It is apparent and self-evident and fully documented and illustrated within and throughout these written communications that I am not of the US or USA or any of its/their states nor subject to their laws; that I agree with and am subject to the Mosaic Law, the Holy Scriptures, of the Kingdom of Israel. It is equally self-evident that I am sanctified from, and out of, the mountain and into a foreign place and am there and subject to the laws of the Kingdom of Israel. This can not be disputed by rational thinking men of good will. See the writings and Asseverations and the supporting documents offered in this written communication. The IRS has never challenged my position and are bound thereby.

As this has now passed, then one must go to:

Title 28 Appendix
Federal Rules of Civil Procedure

III, Rule 12
Defenses and Objections

(h) Waiver or Preservation of Certain Defenses.

> (1) A defense of lack of jurisdiction over the person, improper venue, insufficiency of process, or insufficiency of service of process.
>
> (3) Whenever it appears by suggestion of the parties or otherwise that the court lacks jurisdiction of the subject matter, the court shall dismiss the action.

I also offer, and I do aver and put forth a defense of:

14. Lack of jurisdiction over the person: I am not a party to the alleged action.
15. Proper venue: Only if and when jurisdiction attaches, then it must be in the United States Supreme Court, the court of original and exclusive jurisdiction for ambassadors.
16. Improper venue: A court in the City of Boston, Commonwealth of Massachusetts.
17. Insufficiency of process: lack of a verified claim, process obtained by misconduct in office, obstruction of justice, falsifying the record, and simulated legal process.
18. Insufficiency of service of process: a corporate fiction can not engage in an exchange or process with a natural born, living, blood and flesh man that is a non-fiction actor.
19. The IRS by and through its agents are

suborning mis-statements and perjury, and are fiction actors attempting to entice/coerce passive/ignorant victims by: involuntary judgement (18USC § 1506); impeding a matter under agency/department investigation, administration, or jurisdiction (18USC § 1519); assaulting a foreign official (18USC § 112); extortion of a foreign official (18USC § 878); enticement to slavery by enticing *** into involuntary servitude (13th Amendment; 18USC § 1583); enticement to slavery by ordering a person *** [to be a] US Citizen (13th Amendment; 18USC § 1583); obtain forced labor (18USC § 1589); criminal conversion of property to their own use; trespass against an innocent and his property; and other shameful, immoral, and illegal and unlawful actions against me committed by the IRS and its agents and representatives as documented, written, illustrated, and contained within these documents taken as a whole.

20. Failure of the IRS to state a claim upon which relief can be granted:

In order for there to be a "valid" assessment it must be made on an Assessment Certificate with a "supporting list." The IRS has refused/failed to produce the evidence of a claim. There is no verified claim. Therefore the court must dismiss.

21. There is one particular form that the IRS uses as "proof" of their "valid" assessments, that form is a 4340 form. However, that only lists a

summary of the credits, debts and the alleged date that a 23C Certificate of Assessment (Summary Record of Assessment) that was allegedly signed by the assessment officer.

22. A 4340 form is only prima facie evidence that an assessment was made, it is not the assessment itself. In the Internal Revenue Manual (IRM) it states that a 23C is a "common" form and that the Assessment Certificate (primary assessment) is the "legal" document that authorizes collection.

23. In order for there to be a "valid" assessment it must be made and verified on an Assessment Certificate with a "supporting list." The IRS has failed to produce a verified claim in the form of an Assessment Certificate with a "supporting list" as specified in their own rules. The offer of an inferior or lesser form or presentment fails to rise even to a level of mere prima facie evidence of a claim. To proceed under this ruse is a continuing, bald-face attempt by the IRS to commit entrapment by cunning obfuscation, dissemble, deception, misdirection, conversion of property, and fraud. To offer a such an inferior form as a "proof" of claim is nothing less than: Misconduct in Office; Obstruction of Justice; Falsifying the Record; Simulated Legal Process; and other felony and misdemeanor crimes relied upon by the IRS officers and agents in a conspiracy to further a scheme. Upon failure of the IRS to produce an offer of verified proof, the court must dismiss with prejudice.

Here comes the Respondent in Error and I do now call the IRS's bluff on this issue and raise them an offer of proof. I challenge the validity of their lesser and inferior claims and allegations and any and all claims of jurisdiction. Without a verified offer of proof entered onto the record by a competent witness having first hand knowledge of the matter at hand, the court must dismiss.

The court must dismiss.

I specifically aver that the IRS and the Department of Justice (DoJ) do not have jurisdiction in this case and the USTC is the wrong court venue. See summary of facts here and a thorough presentation in the accompanying documents and written communications.

Negatively, I aver that:

24. I am not an attorney or lawyer.
25. I am not trained or schooled in the law or its artful words and phrases.
26. I am not not a citizen or resident of the Commonwealth of Massachusetts.
27. I am not a citizen or resident of the United States of America.
28. I am not a citizen or resident of the United States.
29. I am not a citizen or resident of any state, province, or territory of France, Canada, or the United Kingdom (Great Britain).

30. I am not a resident residing in this country.
31. I am not an alien residing in this country.
32. I do not possess dual citizenship.
33. I am not a taxpayer.
34. I am not a tax protestor.
35. I am not a corporation, trust, organization, or partnership.
36. I am not a fiction.
37. I am not required to file and pay taxes.
38. I have no duty to file and pay taxes.
39. I do not pay taxes, but I do pay Tithes.
40. I do not engage in, use, or have insurance.
41. I have no 501(c)3 church affiliations.
42. I have no organized religious affiliations.
43. I do not have a driver license.
44. I do not have a Social Security number.
45. I do not have a Social Security Administration application, contract, agreement, accord, or number.
46. There are no material issue of facts to be decided.
47. I do not consent to jurisdiction, I dispute jurisdiction.
48. The DoJ does not have subject matter or personal jurisdiction.
49. The IRS does not have subject matter or personal jurisdiction.
50. The IRS cannot establish jurisdiction over the property, interests, and endeavors of a person or individual without a Social Security Number.
51. No verified claim upon which relief can be granted was tendered.
52. The IRS failed to state a claim upon which relief

can be granted.

53. The IRS by and through its officers, employees, agents, and actors did not invoke and establish jurisdiction.

54. All allegations offered by the IRS were formally disputed, word for word, line by line, precept upon precept, in total.

55. The IRS did not dispute any of my letters, answers, averments, and/or asseverations.

56. The IRS did not even respond to any of my letters, answers, averments, and/or asseverations.

57. The IRS did not act in compliance with the laws, rules, regulations, mandates, and the well established procedures of the Uniform Commercial Code (UCC).

58. As a result of its violation of the UCC's procedures, the IRS did not invoke and did not establish jurisdiction nor produce any valid, verified instrument for presentation, they did not perfect an administrative remedy; therefore they fail and their position is hollow, empty, without merit, and merely of color of law resulting in trespass.

59. The IRS can not establish jurisdiction as a result of their continuing criminal activities including without limitation, expansive context: Misconduct in Office; Obstruction of Justice; Falsifying the Record; Simulated Legal Process; and other felony and misdemeanor crimes relied upon by the IRS officers and agents to further a scheme.

60. The IRS lost jurisdiction, if they had any at all,

when they failed to commence an administrative hearing as requested by Faucher, a violation of equal protection and due process of law.

61. The IRS can not dispute the fact that they used the United States Postal Service and the U. S. mail and postal system to promote a fraudulent scheme.

62. The Notice of Deficiency is not valid, it is defective.

63. The process is not valid, it is defective.

64. The service is not valid, it is defective.

65. The venue is not valid, it is defective and it is improper, and it is wrong venue.

66. The IRS has no standing.

67. They have no capacity nor authority to sue.

68. The Respondent in Error, Faucher, is not a party to be sued.

69. There is no nexus to Faucher establishing jurisdiction.

70. There is no subject matter or personal jurisdiction.

71. Attorneys and lawyers can not testify; a competent witness with first hand knowledge of the facts is the bonafide means to introduce evidence and testimony in a case.

72. The retirement pension system can not pay out in gold.

73. The check issued by the retirement pension system can not be redeemed in gold.

74. The check issued cannot be redeemed in anything other than in Federal Reserve notes.

75. The Federal Reserve notes can not be redeemed in gold or silver, only for other Federal Reserve

Notes.

The court must dismiss.

Affirmatively, I aver that:

76. I am a natural born, living, flesh and blood man.
77. I am a non-taxpayer.
78. I am a religious objector.
79. I am in compliance with Pub. L. 97-280 to obey God and follow His Laws.
80. I am a citizen of the Kingdom of Israel.
81. I am an ambassador in the Kingdom of Israel, Elohim Dominion.
82. I am an ambassador of the Kingdom of Israel in the service of the Creator, Elohim, the God of Abraham, Isaac, and Jacob.
83. As a subject and ambassador of the King, I am bound to do His bidding and follow His Laws.
84. The Doctrine of Necessity is a bonafide, valid, and verifiable defense to my actions in this matter.
85. I am a Hebrew, Tribe of Reuben.
86. I am required to pay tithes and offerings.
87. I do pay tithes and offerings.
88. I am a Denizen, a Stranger and Sojourner in this country (as per Leviticus 25:23).
89. I am required to practice strict liability in lieu of insurance (limited liability).
90. The church is where two or more individuals come together in His name.
91. The original and exclusive jurisdiction

concerning ambassadors is in the United States Supreme Court.

92. Jurisdiction over ambassadors working in the United States resides in the Supreme Court of the United States, and this issue must properly be presented before that court as only the United States Supreme Court has original and exclusive jurisdiction concerning affairs and issues of ambassadors.

93. There are issues of Federal Law under the Supremacy Clause in the Constitution for the united States of America, and Federal statutes as they relate to ambassadors and diplomatic personnel working in the United States.

94. There are issues of Federal Law under the Free Exercise Clause in the Bill of Rights, Constitution for the united States of America, and Federal statutes as they relate to religious free exercise.

95. There are issues of Federal Law under the Law of Nations and The Treaties as they relate to expatriation and the Right of Self Determination.

96. There are issues of Federal Law under the Uniform Commercial Code, both national and international, as they relate to the administration of the vexatious tax laws inferred by the IRS.

97. If jurisdiction attaches then an issue of law only has been raised to be tried at the bench by a judge as there are no facts to be tried in this matter.

98. The Imprimatur of Congress at 97 Pub. L. 280,

controls and that I must obey and practice the teachings of the Holy Scriptures.

99. Expatriation at 15 Stat. 249 is a right; expatriation is a right under the Law of Nations.

100. Notice under Fifteen Statutes at Large Two-hundred Forty-nine (15 Stat. 249) was effectively served and that I left the jurisdiction of the federal government of the United States (the united States of America) and asserting and claiming expatriation into the jurisdiction of the Kingdom of Israel subject to His Laws.

101. The Federal Reserve notes can only be redeemed in other Federal Reserve notes. One can not pay for anything with Federal Reserve notes, but only to discharge a debt with them.

102. The position of the Social Security Administration is that without a Social Security Number, one cannot pay taxes.

103. Without a Social Security Number, the IRS loses jurisdiction over the property, interests, and endeavors of a person or individual.

104. The IRS by and through its officers, employees, agents, and actors failed to invoke and establish jurisdiction.

105. As a result of IRS violations of the UCC's procedures, the IRS stands in dishonor, a position that is an affront to international public good order. Their contempt for the rule of law is contrary to peace of the nations and a violation thereof. No issue arrises as a result of their bogus actions.

106. IRC, section 1.1001-1 (4657) C.C.H States that "Federal Reserve notes are valueless."
107. The IRS lacks the capacity to sue and lacks the authority to sue in this matter.
108. The DoJ lacks the capacity to sue and lacks the authority to sue in this matter.
109. A representative of the IRS and/or the Justice Department lacks the capacity to sue and lacks the authority to sue in this matter.
110. Organized associations of persons lacks the capacity to sue and lacks the authority to sue in this matter.
111. I am not a party that can be sued in this matter.

Without the capacity and/or authority to sue or be sued in this matter, jurisdiction fails and the court must dismiss.

I am in full compliance with the law and my status is soundly based on reliance, subjective good faith, true and sincerely held religious beliefs and convictions, the Seeger Doctrine, contemporary and ancient writings, the laws of the United States, its Treaties, and the Law of Nations.

Basic tenants of the laws of God and nations have been violated by the IRS, e.g., due process of law and equal protection of law, and the right to self determination.

I hereby aver and do raise the above issues, by specific negative averment, and by affirmative averment, and include the supporting particulars as are peculiarly within my knowledge. The particulars concerning this

matter are included and hereby incorporated within by reference and are fully documented within these written communications for all to witness. I state factually that these averments comport well with Jus Cogens and are protected thereby. The court must dismiss.

II.
QUESTIONS PRESENTED FOR ANSWERS

If the right of religious free exercise means anything, it is the right of the individual to be free from unwarranted governmental intrusion into matters so fundamentally affecting a person as the decision whether to follow God's Law or man's law. The question to be answered is:

1. Can an individual exercising a right (a right protected by the Bill of Rights, Amendment the First, Free Exercise Clause, Constitution for the united States of America) and who is in compliance with the law of the United States and united States of America at Pub. L. 97-280 be compelled to obey a conflicting law, and merely a vague allegation of some duty at that, that inflicts damages and penalties that rise to the level of an absurdity in law? See: Tyler Estate (1926) 140 Wn. 679; 250 P. 456; 51 ALR 1088.

Related questions are:

2. If there are two conflicting laws and an individual chooses to follow the one but not the other, would it not then be absurd to punish him for following the first law but not following the conflicting law, especially if the conflicting law can not be specifically articulated?

3. Is it true that law does not withstand an absurdity?

4. If an individual is moved to disobey a law, is it not true that in defense of his breaking that law he may assert that he is in compliance with a competing,

superior law? Is it not true that in defense of his breaking that law he may assert an affirmative defense that his actions were needful and necessary, such as provided for in the Doctrine of Necessity?

5. If sincerely held religious beliefs and convictions tend to good order, and they do not violate anybody else's rights, and there is no contract that prohibits it, is it not true that there is a right to do it?

6. Is it not true that paying tithes under God's Law supercedes a tax under man's law?

7. If an individual has no contract/connections to a law, is he then bound by that law?

8. Is it not true that the link between Social Security number and IRS § 7103 and § 7102 (tax or tax) provides the connection or "nexus" to the IRS?

9. Given that an individual has no Social Security number, is it not true that he is not subject to the IRS as he has no connection to it??

7. Given that an individual has no connection to a law, can the penalty clause of that law then be applied to him?

8. In one's capacity as an ambassador, is it not true that jurisdiction attaches only in the United States Supreme Court?

10. If an individual's religious education, training, and practice form a true religious belief and conviction, and that belief and conviction are truly held and sincerely believed as his own individual belief and conviction, and the individual's belief and conviction rise to and form a binding relation in service to a Supreme Being, The Creator, The Creator God, The God of Abraham, Isaac, and Jacob, Elohim, The King of Israel, Kingdom of Israel, Elohim Dominion, that

involve duties and service superior to those arising from any human relation, then is it not true that the individual is bound by the Holy Scriptures, but not man's law?

11. Therefore does this individual have any duty to man's law, e.g., to file and pay taxes to Bale and the Babylonian Mystery Religion as alleged, or does the higher, aforementioned duty to the Creator supercede and control in this case?

III.
STATEMENT OF PARTIES

Patrick-Walsh: Faucher, Respondent in Error, and Internal Revenue Service, et. al., Plaintiff:, and

John Doe #1, Director of Foreign Operations District

Linda E. Stiff, Acting Commissioner, IRS

Dennis L. Parizek

Susan Meredith, Operations Manager, ACS Support

P. Rogers, Operations Manager, Collections

Douglas Shulman, Commissioner, IRS

Donald L. Korb, Chief Council

Nina E. Olson, National Taxpayer Advocate

Michael Chesman, Diretor, Office of Professional Responsibility

Ms. Spendlove, Operations Manager, Exam SC Support

Jo Anne B. Barnhart, Commissioner, Social Security Administration

John Doe #2, Area Director

John Doe #3, Area Manager

John Doe #4, Specialty Tax Program Chief

John Doe #5, Director of Field Operations

Appeals Office, et. al.,

Administrative courts, et al.

IV.
AUTHORITIES

I. Ancient Document Rule:

The Holy Scriptures in general:

Mosaic Law in full, including without limit, expansive context, these excerpts:

- Come out of her, my people, that ye be not partakers of her sins, and that ye receive not of her plagues. Rev. 18:4
- No man can serve two masters... Matthew 6:24
- Thou shalt have no other Gods before Me. Ex.20:2,3; Ex.34:14; Deut.5:6,7; Deut.6:5.
- Thou are God's servant nation. Ex.19:5-6; Lev.20:26; Deut.7:6; Deut.10:15; Deut.14:2; 1 Sam.12:22; 2 Sam.7:24; 1 Chron.17:22; Psalms 33:12; Is.43.1,10; Is.49:3; Jer.31:1; Ez.34:40; Rom.9:4 2 Cor.6:16; 1 Pet.2:9; Acts 13:17-19
- Thou shalt obey God's Law. Ex.15:26; Lev.18:4,5,26,30; Deut.4:14,40; Deut.5:32,33; Deut.6:17,25; Deut.8:6,11; Deut.11:8,32; Deut.26:16; Deut.27:8-10; Deut.29:9; Deut.30:2,10,16; Lev.20:22; 1 Kings 8:57,58,61; Ez.20:19; Matt.5:17-19; Acts 5:29; Rom.3:31; Rom.6:14,15; Rom.7:1-22; James 1:22-25; Gal.3:10
- Obligation to be observed unto the Lord: Obedience to God's Laws. Deut.10:12-13; Deut.11:8 and Deut.28:1-2; Matt.12:50; John 14:15,23; 1 Pet.2:13

• Thou as a nation are not to make alliances with the heathen. Ex.22:31-33; Ex.34:12, 15; Deut.7:1-4

• Ambassadorship 2 Cor. 6:14-17

• It is a crime for anyone, including government, to unlawfully appropriate property. Ex.22:5,7-13

• Taxation under the Law of God based on a system of tithes. Gen.14:20, 28:22; Ex.23:19; Lev.27:30-33; Num.18:24, 26-29; Deut.12:6, 11, 14:22-23, 28, 16:10, 17, 26:12; 2 Chron.31:5-6, 12; Neh.10:37-38, 13:12; Prov.3:9; Mal.3:8-11; Matt.23:23; Luke 11:42, 18:12; Acts 20:35; 1 Cor.16:2; 2 Cor.9:6-8; Heb.7:2, 4-9

• Court Procedures. Two or more witnesses required to testify against a person. Num.35:30; Deut.17:6, 19:15; Matt.18:16; 2 Cor.13:1; 1 Tim 5:19; Heb.10:28

• We are not permitted to willfully break God's Law. Deut.10:12, 11:1, 13, 22, 19:9, 20:16, 20; Joshua 22:5; John 14:15, 23, 15:10; Rom.13:10; Gal.5:6; 1 Thes.1:3; Heb.6:10; James 2:14-26; John 5:2-3; 2 John 6

• Oath issue. "But let your communication be, Yea, yea; Nay, nay: for whatsoever is more than these cometh of evil." Matthew 5:37 and "But above all things, my brethren, swear not, neither by heaven, neither by the earth, neither by any other oath: but let your yea be

yea; and your nay be nay; lest ye fall into condemnation." James 5:12

• For a more robust list of laws see: "A DECLARATION and STATEMENT of INTENT and PURPOSE" filed elsewhere in this package.

2. Laws of the United States: Constitution for the united States of America, Bill of Rights, Treaties, and Law of Nations are the Supreme Law of the Land:

Pub. L. 97-280, 96 Stat. 1211 (Obey the Scriptures)

Pub. L. 103-141 (Religious Freedom Restoration Act of 1993)

Pub. L. 101-209 (International Year of Bible Reading-Proclamation, 7 Dec. 1989)

15 Stat. 249 § 1, pages 223-224 (July 27, 1868); Title 8 USC § 1481 (Expatriation)

28 USC 1746 (If executed without the United States: "I declare (or certify, verify, or state) under penalty of perjury under the laws of the United States of America that the foregoing is true and correct." Executed on (date).)

18 USC 241 (If two or more persons conspire to injure, oppress, threaten, or intimidate any person in any State, Territory, Commonwealth, Possession, or District in the free exercise or enjoyment of any right or privilege secured to him by the Constitution or laws of the United States, or because of his having so exercised the same; or if two or more persons go in

disguise on the highway, or on the premises of another, with intent to prevent or hinder his free exercise or enjoyment of any right or privilege so secured - They shall be fined under this title or imprisoned not more than ten years, or both; and if death results from the acts committed in violation of this section or if such acts include kidnaping or an attempt to kidnap, aggravated sexual abuse or an attempt to commit aggravated sexual abuse, or an attempt to kill, they shall be fined under this title or imprisoned for any term of years or for life, or both, or may be sentenced to death.)

18 USC 242 (Whoever, under color of any law, statute, ordinance, regulation, or custom, willfully subjects any person in any State, Territory, Commonwealth, Possession, or District to the deprivation of any rights, privileges, or immunities secured or protected by the Constitution or laws of the United States, or to different punishments, pains, or penalties, on account of such person being an alien, or by reason of his color, or race, than are prescribed for the punishment of citizens, shall be fined under this title or imprisoned not more than one year, or both; and if bodily injury results from the acts committed in violation of this section or if such acts include the use, attempted

use, or threatened use of a dangerous weapon, explosives, or fire, shall be fined under this title or imprisoned not more than ten years, or both; and if death results from the acts committed in violation of this section or if such acts include kidnaping or an attempt to kidnap, aggravated sexual abuse, or an attempt to commit aggravated sexual abuse, or an attempt to kill, shall be fined under this title, or imprisoned for any term of years or for life, or both, or may be sentenced to death.)

18 USC 8 (Obligation or other security of the United States defined: The term "obligation or other security of the United States" includes all bonds, certificates of indebtedness, national bank currency, Federal Reserve notes, Federal Reserve bank notes, coupons, United States notes, Treasury notes, gold certificates, silver certificates, fractional notes, certificates of deposit, bills, checks, or drafts for money, drawn by or upon authorized officers of the United States, stamps and other representatives of value, of whatever denomination, issued under any Act of Congress, and canceled United States stamps.)

31 USC 3124 (Exemption from taxation: (a) Stocks and obligations of the United States Government are exempt from taxation by a State or political

subdivision of a State. The exemption applies to each form of taxation that would require the obligation, the interest on the obligation, or both, to be considered in computing a tax, except - (1) a nondiscriminatory franchise tax or another non-property tax instead of a franchise tax, imposed on a corporation; and (2) an estate or inheritance tax. (b) The tax status of interest on obligations and dividends, earnings, or other income from evidences of ownership issued by the Government or an agency and the tax treatment of gain and loss from the disposition of those obligations and evidences of ownership is decided under the Internal Revenue Code of 1986 (26 U.S.C. 1 et seq.). An obligation that the Federal Housing Administration had agreed, under a contract made before March 1, 1941, to issue at a future date, has the tax exemption privileges provided by the authorizing law at the time of the contract. This subsection does not apply to obligations and evidences of ownership issued by the District of Columbia, a territory or possession of the United States, or a department, agency, instrumentality, or political subdivision of the District, territory, or possession.)

IRC, section 1.1001-1 (4657) C.C.H (States that "Federal Reserve notes are valueless." If valueless equals zero, then

100 x 0 = zero.)

3. Laws of the Commonwealth of Massachusetts: Chapter 32, Section 19 (Retirement Pension exempt from taxation, attachments and assignment.)

4. Citations:

Barnette v. West Virginia State Board of Education, 47 F. Supp. 251 (S.D.W.Va. 1942) (Religious freedom within the Constitution (First Amendment) embraces not only the right to worship God according to the dictates of one's conscience, but also the right to do or forbear to do, any act, for conscience sake, the doing or forbearing of which is not inimical to the peace, good order, and morals of society.)

Ferrell v. Dallas Independent School District, 261 F. Supp. 545 (N.D.Texas 1966) (An infant has not the capacity to bind himself absolutely to a contract, or is not bound by his contract *** and generally, contracts made with minors are not enforceable.)

Gordon v. Idaho, 778 F2d 1397 (Oath issue)

Hains v. Kerner, 404 US 519 (1972) (Pro Se standards)

US v. Johnson, 76 F. Supp. 538 (Belligerent claimant in person)

US v. Aitken, 755 F.2d 188, 191-193 (CA1 1985) (Subjective good faith defense)

US v. Cheek, 498 U.S. 192 (1991) (Subjective good faith defense)

US v. Murdock, 290 US 389, 394, 395 (1933)

(Reliance defense)
US v. Seeger, 380 US 163 (Religious free exercise defense)

Raley v. Ohio, 360 US 423, 438, 79 S.Ct 1257, 1266 (1959); and
Cox v. Louisiana, 379 US 559, 562-564, 85 S.Ct., 476,479, 481 (1965)2; and
US v. Penn. Industrial Chemical Corp., 411 US 655, 658, 93 S.Ct. 1804 (1973); and
US v. Laub, 385 US 475 487, 87 S.Ct. 574 (1967); and
US v. Hedges, 912 F 2d 1397, 1405 (11th Cir., 1990) (Representations of law made by the Federal Government may be relied upon by any individual in any one of the States united to govern his actions.)

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5. Laws of Nations:
Cooper v. Aaron, 358 US 1 (1958); and red into International Law via Resolution 217A (III) of the General Assembly of the United Nations, 10 December 1948 (at 3 (pt. 1) GAOR, Resolutions (A/810), at 71-77). (UDHR at Article 18 provides that: Everyone has the right to freedom of thought, conscience, and religion; this right includes freedom to change his religion or belief, and freedom, either alone or in community with others and in public or in private, to manifest his religion or belief in teaching, practice, worship, and observance.)

(Also, at Article 15 states: a) Everyone has the right to a nationality, and b) No one shall be arbitrarily deprived of his nationality nor denied the right to change nationality.)

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6. Constitutional Rights:
Sherer v. Cullen, 481 F 3d 945 (There can be no sanction or penalty imposed upon one because of exercise of constitutional rights.)
Miranda v. Arizona, 384 US 436 (1966) (Where rights secured by the constitution are involved. There can be no rule making or legislation which would abrogate them.)
Miller v. US, 230 F. 2d 286, 489 (The claim and exercise of a constitutional right cannot be converted into a crime.)

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7. Letters:
In a letter from Department of Health & Human Services, by Social Security Administration, dated January 10, 1986, it is stated in part: "*** a person with no social security number would have no taxable income ***." The letter was signed by: Penny Payton, Claims Representative.

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8. United States Constitution:
Article 1, sec. 8, "To define and punish piracies and felonies committed on the high seas, and offenses against the law of nations;"

Article 6, clause 2, "This Constitution, and the laws of the United States which shall be made in pursuance thereof; and all treaties made, or which shall be made, under the authority of the United States, shall be the supreme law of the land; and the judges in every state shall be bound thereby, anything in the Constitution or laws of any State to the contrary not withstanding."

The US Constitution and the Treaties and the Law of Nations are the supreme law of the nation. See the book entitled "Law of Nations." It applies as it was incorporated into the Constitution by reference. The law of nations: The right of self-exile is now called the right of self determination.

V.
STATEMENT of FACTS and PROCEEDINGS
STATEMENT of the CASE

As a result of an illness and chemical treatment to cure, effects of which linger even to this day, I recognized a need, thirst, desire, and hunger that was to be satisfied only by my devotion to God, the Creator, the God of Abraham, Isaac, and Jacob. As a result of religious education, training, and studies I found it necessary to move away from past association with the gods of the Babylonian Mystery religion to the exclusive devotion and worship of the Creator, Elohim, the God of Abraham, Isaac, and Jacob. Observance of the Mosaic Law found nestled within the Holy Scriptures compelled me to make changes in my life. By Asseveration I rescinded the Social Security Administration application, agreement, contract, and number for cause on the basis of fraud with damages. I expatriated from the United States, the united States of America to the Kingdom of Israel, Elohim Dominum. I became a Denizen, Stranger, and Sojourner and continue to move towards Elohim even as I come out of her, as I turn my back on her, and leave the mountain in the past.

There are no material facts to be decided in this case. I admit that I did not file and pay taxes in 2003, 2004, 2005, 2006, 2007, etcetera, because I am not one that is required to file and pay taxes. I did not pay and file because I am not a taxpayer. I do not have a Social Security number. I do not have a contract with the Social Security Administration or the IRS. I am not a citizen of the United States or the united States of

America. I am not a resident or alien. I stand ready to present my witnesses, evidence, and testimony in an Offer of Proof in support of my claims.

Even as the IRS attempts to convert my property to their own use, the IRS has continuously ignored my timely written request for an administrative hearing. I have been denied equal protection and due process of law. I have been denied an opportunity for me to bring in my witnesses, evidence, and testimony before them. I have been denied an opportunity to face, confront, and cross exam the accusers. I have been denied an opportunity to exhaust administrative remedies.

It is alleged that I broke a law. Well there is a good reason for my actions and a hearing/court is the place for presentation for my defense. Letter writing clearly fails to afford due process when the IRS ignores my writings. The IRS and its officers, agents, and mechanisms do err fatally. Their lack of action has established my complete and absolute defense.

I have no duty to file and pay taxes because I do not have a contract. Due to fraud with damages the alleged contract with Social Security Administration is null and void from its inception. The nexus, the cross link, and the resulting connection to IRS at § 7203 and § 7201 has evaporated. The IRS has made an allegation of facts only. But they have failed to mention that no rule of law attaches. As a matter of law I am innocent of the allegations claimed by the IRS. Yes, I did not file and pay taxes but as a matter of law I am innocent because Congress said to obey God's Law - not man's law. See: 97 Pub. L. 280, 96 Stat. 1211. I have no contract with the Social Security Administration

and no connection to the IRS. I am a non-taxpayer, not a taxpayer. I follow God's Law - the Mosaic Law - and I pay tithes.

This is a legal defense as there are no facts to consider. I admit and stipulate that I did not file and pay taxes. However I am in compliance with the Mosaic Law by paying tithes as Congress said I should. I have no legal liability to file and pay taxes. I do have a liability to pay tithes.

I am raising the legal issues that the prosecutor wants to keep quite. I disagree with the prosecution. I am not going to agree with the prosecutor that the issue to be decided is "willful failure to file and pay taxes." I am going to force the prosecutor to bring in the proof that verifies that I am a taxpayer as alleged. Only after he proves that I am a taxpayer can he come back and argue the facts. If I do not have a Social Security agreement, contract, and number, then the court has no jurisdiction to hear the issues at hand and the court must dismiss. A jurisdictional defect is revealed and the issue is moot. The court must dismiss.

As a Hebrew of the Tribe of Reuben, in addition to the Thirty-Three Benefits of the Covenant, the only other job offered to me in this lifetime is a position as ambassador in the service of God, The Creator God, the God of Abraham, Isaac, and Jacob. As ambassador I am protected by and under the Law of Nations and actions against me, an ambassador, reside in the United States Supreme Court, which has original and exclusive jurisdiction.

VI.
ARGUMENT

The prosecutor has not told you the whole story. He told you that I failed to file and pay taxes in 2006. But he failed to inform you that I did not file and pay taxes for the years: 2003, 2004, 2005, and 2007, in addition to 2006. He has also failed to inform you that without a Social Security number, I can not file and pay taxes, and in fact never did "file and pay taxes" as a matter of operation of law. He failed to inform you that I am not a taxpayer. He has failed to tell you that I am a non-taxpayer. He failed to tell you that I do not have a Social Security number. He failed to tell you that there is no application, agreement, contract or accord with the Social Security Administration. He has failed to tell you that I am not a citizen of the United States or the united States of America. He has failed to tell you that I am a citizen of the Kingdom of Israel, Elohim Dominion. He has failed to tell you that I am not a resident in your country. He has failed to tell you that I am an ambassador of the Kingdom of Israel in the service of the Creator. He has failed to tell you that I am not an alien in your country. He has failed to tell you that I am a Stranger, a Sojourner, a Denizen doing the work of Elohim as His ambassador. The prosecutor has failed to tell you that Congress said to follow God's Law - not man's law. He has failed to tell you that I do not pay taxes, that I pay tithes. He has failed to tell you that I am in compliance with both laws, the Law of God and the law of man. He has failed to inform you that the court has no jurisdiction. I move to dismiss with prejudice for the failure of the state to prove its

prima facie case. These are issues of law that must be tried at the bench by the Judge. I stand ready to bring forth my witnesses, evidence, and testimony in an Offer of Proof. I admit to the prosecutor's allegation that I did not file and pay taxes for the period beginning 2003 through date. But Judge, the prosecutor failed to tell the whole story. There are considerable, additional combinations of facts, events, and law that you need to make an informed decision. I ask to be heard - to tell my story.

My answers and pleadings raise an issue of law - not of facts. Although I did not file and pay taxes, it was not willful. It was based on sound judgement as a result of religious studies, education, training, belief, and conviction, and even Congress itself said we ought to follow God's Law, not man's law. We are not here to decide if I willfully failed to file and pay taxes, we are here to decide if I am one who is required to file and pay taxes; if I am one subject only to Pub. L. 97-280 and not Title 26. We are here to decide that I am not a taxpayer and that am a non-taxpayer. We are here to decide if the Congressional Imprimatur at Pub. L. 97-280 to obey God's Law is superior to man's law. We are here to decide if my true and sincerely held religious beliefs and convictions prevent, exempt, and protect me from paying Roman Civil Law taxes; and that I am required to pay tithes and offerings to God instead.

If we find that no law was broken, then we do not have to go to trial to see if I was the one involved in the lawful event. As a matter of law, no crime has been committed. The court must dismiss.

VII.
CONCLUSION

The IRS/Agency/Officers/Agents/Mechanisms (IRS) has:

1. Withheld facts material to the contract.
2. Suppressed facts material to the contract.
3. Misrepresented facts, by word and/or deed, material to the contract.
4. Known that it's misrepresentations were false.
5. Used unconscientious advantage in a bargain obtained by imposition, circumvention, surprise, and undue influence in this case.
6. Caused irreparable injury to me.
7. Threatened to cause further irreparable injury and damage to by conveying and/or otherwise transmitting false information to others.
8. Delayed and obstructed justice.
9. Attempted, and do attempt, to defraud me.

I am forced to conclude, and it is my belief and conviction, that by its actions the IRS intend, and intends, to commit entrapment by cunning obfuscation, dissemble, deception, misdirection, and fraud and to illegally and unlawfully convert my property to their own use.

The Creator, the God of Abraham, Isaac, and Jacob, has made it known to obey His Commandments

and Laws to the exclusion of all other gods, Matthew 6:24; and the United States 97th Congress has made it known by Congressional Imprimatur, issued and approved October 4th, 1982, wherein, in part, they command us to "*** voluntarily apply the teachings of the Scriptures in the lives of individuals ***," and state "*** our national need to study and apply the teachings of the Holy Scriptures" at 97 Pub. L. 280, 96 Stat. 1211. We therefore should and must obey the higher laws of God, the Supreme Being, over the inferior laws of man.

The court is compelled and must find in my favor, and the court must dismiss the case with prejudice, permanently bar the IRS and/or its representatives or agents from further pursuit in this matter and grant any other relief to me that the court may deem reasonable in this case.

In the interest and furtherance of justice the Court must find in my favor by dismissing the case with prejudice. Publication of this case in any event can be the beginning point of undesirous effects to the detriment of all concerned.

Terms defined:

asseveration - noun: 1. the act of asseverating; 2. an emphatic assertation

asseverating, asseverated - verb: to declare earnestly or solemnly; affirm positively; aver

asseverate - t. verb:

aver - verb: 1. to assert or affirm with confidence; declare in a positive or

peremptory manner.
2. Law. to allege as a fact.

VIII.
UNDISPUTED FACTS

1. It is an undisputed fact that "I am not an attorney or lawyer."
2. It is an undisputed fact that "I am not a taxpayer."
3. It is an undisputed fact that "I am a non-taxpayer."
4. It is an undisputed fact that "I am not required to file and pay taxes."
5. It is an undisputed fact that "I have no duty to file and pay taxes
6. It is an undisputed fact that "I do not pay taxes, per say."
7. It is an undisputed fact that "I am required to pay tithes and offerings."
8. It is an undisputed fact that "I do not have a Social Security Administration application, contract, agreement, accord, and number."
9. It is an undisputed fact that "I am not a citizen or resident of the United States."
10. It is an undisputed fact that "I am not a citizen or resident of the united States of America."
11. It is an undisputed fact that "I am not not a citizen or resident of the Commonwealth of Massachusetts."
12. It is an undisputed fact that "I am not a citizen or resident of any state, province, or territory of France, Canada, or the United Kingdom (Great Britain)."
13. It is an undisputed fact that "I am a Hebrew, Tribe of Reuben."
14. It is an undisputed fact that "I am a citizen of the Kingdom of Israel."
15. It is an undisputed fact that "I am an ambassador

of the Kingdom of Israel in the service of the Creator, Elohim, the God of Abraham, Isaac, and Jacob."
16. It is an undisputed fact that "I do not possess dual citizenship."
17. It is an undisputed fact that "I am not an alien residing in this country."
18. It is an undisputed fact that "I am a Denizen, a Stranger and Sojourner in this country (as per Leviticus 25:23)."
19. It is an undisputed fact that "I do not engage in, use, or have insurance."
20. It is an undisputed fact that "I am required to practice strict liability."
21. It is an undisputed fact that "I am not a corporation, trust, organization, or partnership."
22. It is an undisputed fact that "I have no 501(c)3 church affiliations."
23. It is an undisputed fact that "I have no organized religious affiliations."
24. It is an undisputed fact that "The church is where two or more individuals come together in His name."
25. It is an undisputed fact that "Jurisdiction over ambassadors working in the United States resides in the United States Supreme Court, and this issue must properly be presented before that court as only the United States Supreme Court has original and exclusive jurisdiction concerning affairs and issues of ambassadors."
26. It is an undisputed fact that "There are no material issue of facts to be decided at trial."
27. It is an undisputed fact that "An issue of law has been raised to be tried at the bench by a Judge."
28. It is an undisputed fact that "There are issues of

Federal Law under the Supremacy Clause in the Constitution for the united States of America, Treaties, Law of Nations, and Federal statutes as they relate to ambassadors and diplomatic personnel working in the United States."

29. It is an undisputed fact that "There are issues of Federal Law under the Free Exercise Clause in the Bill of Rights, Constitution for the united States of America, and Federal statutes as they relate to religious free exercise."

30. It is an undisputed fact that "the Imprimatur of Congress at 97 Pub. L. 280, controls and that I elect and therefore must obey and practice the teachings of the Holy Scriptures."

31. It is an undisputed fact that "Expatriation at 15 Stat. 249 is a right."

32. It is an undisputed fact that "Notice under Fifteen Statutes at Large Two-hundred Forty-nine (15 Stat. 249) was effectively served and that I left the jurisdiction of the federal government of the United States (the united States of America) and asserting and claiming expatriation into the jurisdiction of the Kingdom of Israel, Elohim Dominum, subject to His Laws."

33. It is an undisputed fact that "I am not a Tax protestor."

34. It is an undisputed fact that "I am a Religious Objector (R.O.)."

35. It is an undisputed fact that "The civil service retirement pension system can not pay me in gold."

36. It is an undisputed fact that "The check issued by the retirement pension system can not be redeemed in gold."

37. It is an undisputed fact that "The check issued can only be redeemed in Federal Reserve notes."
38. It is an undisputed fact that "The Federal Reserve notes can not be redeemed in gold."
39. It is an undisputed fact that "The Federal Reserve notes can only be redeemed in other Federal Reserve notes."
40. It is an undisputed fact that "One can not pay for anything with Federal Reserve notes, but only to discharge a debt with them."

IX.
APPENDIX
of
AUTHORITIES

Miller v. U.S. 230 F, 2d 286, 489 • The claim and exercise of a Constitutional Right cannot be converted into a crime.

Bazrowx v. Scott, 136 F3d 1053 (5th Cir. 1998) • Generally, district court errs in dismissing pro se complaints for failure to state a claim without giving plaintiff opportunity to amend.

Ingram v. Becher, 3 F3d 1050 (7th Cir. 1993) • Trial court should ordinarily permit the litigant, especially a pro se litigant, opportunity to amend complaint before dismissing complaint for failure to state a claim.

Hamm v. Groose, 15 F3d 110 (8th Cir. 1994) • Cooper v. Pate, 378 US 546, 12 LEd2d 1030, 84 Sct 1733 (1964) • Court must accept allegations in pleadings as

true.

Stutson v. US, 516 US 193, 133 LEd2d 571, 116 Sct 600 (1996) and
Pioneer Inv. Serv. Co. V. Brunswick, 507 US 380, 123 LEd2d 74, 113 Sct 1489 (1993) •
The United States Supreme Court reinstated Stutson's appeal after the appellate court had dismissed same because it had been filed one day late. "Excusable neglect" was the main issue.

Sanders v. US, 113 F3d 184 (11th Cir. 1997) • In criminal cases involving pro se appellants, Court of Appeal treats late notice of appeal as motion for extension of time due to excusable neglect, and will remand case to district court.

US v. Valadez-Gallegos, 162 F3d 1256 (10th Cir. 1998) • Court of appeals may not uphold a conviction obtained by piling inference upon inference (reversed).

US v. Huggins, 191 F3d 532 (4th Cir. 1999) • Defendant has a right to a meaningful appeal based on a complete transcript.

US v. Colon-Munoz, 192 F3d 210 (1st Cir. 1999) • Where an equal or nearly equal theory of guilt and a theory of innocence is supported by the evidence, the Court of Appeals must reverse a conviction.

BRADY VIOLATIONS
Brady v. Maryland, 373 US 83, 10 LEd2d 215, 83 Sct 1194 (1963) • Suppression of favorable evidence

violates due process (Grand- Daddy Case)

Cone v. Bell, 243 F3d 961 (6th Cir. 2001) • The BRADY rule requires the government to turn over evidence in its possession that is both favorable to the accused and material to guilt or punishment.

US EX REL Hagood v. Sonoma Co. Water Agency, 929 F2d 1416 (9th Cir. 1991) • Innocent mistake is a defense to both a criminal and civil complaint - so is mere negligence.

US v. HSU, 155 F3d 189 (3rd Cir. 1998) • "Legal impossibility" is said to occur where the intended acts, even if completed, would not amount to a crime.

US v. Brierton, 165 F3d 1133 (7th Cir. 1999) • The vagueness doctrine holds that a person cannot be held liable for conduct he could not reasonably have been expected to know was a violation of law.

US v. Charley, 189 F3d 1251 (10th Cir. 1999) • The burden of proving that an error is harmless falls on the government.

US v. Granados, 962 F2d 767 (8th Cir. 1992) • 1) It is incorrect application of sentencing guidelines to impose a fine that the defendant has little chance of paying. 2) Determination that defendant has sufficient assets to pay fine must be based on more than a statement to that effect in the pre-sentence report.

US v. Rosa, 11 F3d 315 (2nd Cir. 1993)1 • District court

must afford defendant at least minimal opportunity to show that he lacks ability to pay fine proposed by the court.

US v. Castner, 50 F3d 1267 (4th Cir. 1995) and Government of Virgin Islands v. Davis, 43 F3d 41 (3rd Cir. 1994) • In determining imposition and amount of fine, federal district court must consider, among other things, the income, financial resources, and earning capacity of defendant, as well as burden that fine will impose upon defendant and his dependants.

US v. 817 NE 29th Drive, Wilton Manors, Fla., 175 F3d 1304 (11th Cir. 1999) • Fine is "excessive" within meaning of excessive fines clause, if it is grossly disproportional to gravity of defendant's offense.

US v. Mackby, 243 F3d 1159 (9th Cir. 2001) • A fine is unconstitutionally excessive if (1) the payment to the government constitutes punishment for an offense, and (2) the payment is grossly disproportionate to the gravity of the defendant's offense.

Sullivan v Barnett, 139 F3d 158 (3rd Cir. 1988) and Scheuer v Rhodes, 416 US 232, 237-38, 40 LEd2d 90, 94 Sct 1683, 1686-87 (1974) • Eleventh Amendment does not immunize state officials for actions taken in their individual capacities.

King v Beavers, 148 F3d 1031 (8th Cir. 1998) • Qualified immunity protects all but the plainly incompetent and those who willingly violate the law.

Camilo-Robles v Hoyos, 151 F3d 1 (1st Cir. 1998) • A deliberately indifferent police supervisor may be held liable for the constitutional violations of his subordinates.

Stefanoff v Hayes County, Texas, 154 F3d 523 (5th Cir. 1998) • Municipalities are not entitled to qualified immunity in civil rights actions.

Sutton v Utah State School for Deaf and Blind, 173 F3d 1226 (10th Cir. 1999) •
A state official in his or her individual capacity is a "person" under §1983.

Cozzo v Tangipahoa Parish Council, 279 f3d 273 (5th Cir. 2002) • Sheriff and deputy who evicted plaintiff from her residence did not have qualified immunity.

Tellier v Fields, 280 F3d 69 (2nd Cir. 2001) • Qualified immunity does not act as a shield for individuals who knowingly violate the law.

In Re Estate of Ferdinand E. Marcos Human Rights Litigation, 978 F2d 493 (9th Cir. 1992) and
Gilbert v US Attorney General, 988 F2d 1437 (5th Cir. 1993) • 1) Prohibition against official torture carries with it force of "jus cogensnorm" which enjoys highest status within international law (Note: jus cogens = an international level of action which can not be overridden by stature).
2) "Jus cogens" describes peremptory norms of law which are non-derogable and form highest level of international law.

US v Small, 74 F3d 1276 (D.C. Cir. 1996) and Jencks v US, 353 US 657, 1 Led2d 1103, 77 Sct 1007 (1957) • 1) Addresses the right of a criminal defendant to compel the production of written statements of government witnesses for impeachment purposes. 2) "The interest of the United States in a criminal prosecution is not it shall win a case, but that justice will be done".

US v Alvarez, 86 F3d 901 (9th Cir. 1996) • 1) Under Jencks Act, witness statements, including reports prepared by testifying officers, must be turned over to the defense. 2) Statement need relate only generally to events and activities testified to by witnesses to come within sweep of Jencks Act.

Davis v US, 142 F3d 1334 (10th Cir. 1998) • Receipt of a properly addressed piece of mail is presumed.

Neely v Fienstein, 47 F3d 1502 (9th Cir. 1995) • Mental hospital officials are liable to patient in civil rights action if they exhibit conscious indifference amounting to gross negligence.

Compassion in Dying v State of Washington, 79 F3d 790 (9th Cir. 1996) • Individuals have due process liberty interest in rejecting unwanted medical treatment, including provision of food and water by artificial means.

McElligott v Foley, 182 F3d 1248 (11th Cir. 1999) • Prison official does not insulate his potential liability under Eighth Amendment for actions reflecting

deliberate indifference to serious medical needs of prisoners by instituting a policy of indifference.

Marsh v Butler County, Alabama, 225 F3d 1243 (11th Cir. 2000) and
Weaver v Clarke, 45 F3d 1253 (8th Cir. 1995) • Finding of deliberate indifference by prison official to serious medical needs of inmate, in violation of Eighth or Fourteenth Amendment, necessarily precludes finding of qualified immunity.

Closs v Webber, 238 F3d 1018 (8th Cir. 2001) and
Riggins v Nevada, 504 US 127, 118 LEd2d 479, 112 Sct. 1810 (1992) • Prisoners have a liberty interest in being free from being forcibly medicated with psychotropic drugs.

US v Russell, 411 US 423 (431-432), 36 LEd2d 366, 93 Sct. 1637 (1973) • "We may someday be presented with a situation in which the conduct of law enforcement agents is so outrageous that due process principles would absolutely bar the government from invoking judicial process to obtain a conviction ..."

Faretta v State of California, 422 US 806, 45 LEd2d 562, 95 Sct. 2525 (1975) • An individual has a constitutional right to represent himself.

Devine v Indian River County School Board, 121 F3d 576 (11th Cir.1997) • Right to proceed pro se is fundamental statutory right that is afforded highest degree of protection.

US v Walker, 142 F3d 103 (2nd Cir 1998) • If defendant asks to proceed pro se before trial commences, Sixth Amendment right to self-representation is absolute, and his request must be granted.

Vega v Johnson, 149 F3d 354 (5th Cir. 1998) • Defendant has right to submit briefs pro se on appeal.

Rand v Rowland, 154 F3d 952 (9th Cir.1998) • Pro se litigants must be ensured meaningful access to the courts.

Boguslavsky v Kaplan, 159 F3d 715 (2nd Cir. 1998) • Pro se litigant is allowed some degree of flexibility in pleading his action.

US v Kind, 194 F3d 900 (8th Cir. 1999) • Pro se defendants have right of access to adequate law libraries or adequate assistance from persons trained in law.

Frost v Symington, 197 F3d 348 (9th Cir. 1999) • Pro se litigant's pleadings must be construed liberally on motion for summary judgement.

Papantony v Hedrick, 215 F3d 863 (8th Cir.2000) • Pro se habeas petitioner should not unreasonably be subjected to stringent procedural niceties.

McCormack v City of Chicago, 230 F3d 319 (7th Cir. 2000) and
Boag v MacDougall, 454 US 364, 70 LED2d 551, 102 Sct. 700 (1982) and

Haines v Kerner, 404 US 519, 30 LEd2d 652, 92 SCT. 594 (1972) • Pro se litigants pleadings are to be construed liberally and held to less stringent standard than formal pleadings drafted by lawyers; if court can reasonably read pleadings to state valid claim on which litigant could prevail, it should do so despite failure to cite proper legal authority, confusion of legal theories, poor syntax and sentence construction, or litigant's unfamiliarity with pleading requirements.

McBride v Deer, 240 F3d 1287 (10th Cir. 2001) • Court was to liberally construe pleadings of Pro se petitioner.

Aron v US, 291 F3d 708 (11th Cir. 2002) and
Urbina v Thomas, 270 F3d 292 (6th Cir. 2001) • Federal court should construe a habeas petition filed by a Pro se litigant more liberally than one filed by an attorney.

US v Neville, 82 F3d 1101 (D.C. Cir. 1996) • Touchstone for determining whether individual is public official is whether such individual performs sovereign function carrying with it significant measure of public trust.

Sandul v Larion, 119 F3d 1250 (6th Cir. 1997) • State employees may not rely on their ignorance of even most esoteric aspects of the law to deny individuals their constitutional rights,

Pietrowski v Town of Dibble, 134 f3d 1006 (10th Cir. 1998) • Action against person in his official capacity is, in reality, action against government entity for whom

person works.

Orin v Barclay, 272 F3d 1207 (9th Cir. 2001) • Section 1983 permits an individual whose federal statutory or constitutional rights have been violated by a public official acting under the color of state law to sue the official for damages.

Pell v Procunier, 417 US 817, 41 LEd2d 495, 94 Sct 2800 (1974) and
Procunier v Martinez, 416 US 396, 40 LEd2d 224, 94 SCT 1899 (1974) • The general public has the right to associate with a prisoner.

Spear v Sowders, 71 F3d 626 (6th Cir. 1995) • Prison officials relying on their special power to conduct administrative searches, may not search visitor who objects, without giving visitor the chance to abort visit and depart.

Alvarez-Machain v US, 96 F3d 1246 (9th Cir. 1996) • Pretrial detainee's constitutional rights are distinct from a prisoner's rights because the state can not punish a pretrial detainee.

Payne for Hicks v Churchich, 161 F3d 1030 (7th Cir. 1998) • Pretrial detainee has not been found guilty of a crime and therefore may not be "punished" by the state.

Morrison v Hall, 261 F3d 896 (9th Cir. 2001) and
Berry v Brady, 192 F3d 504 (5th Cir. 1999) and
Giano v Senkowski, 54 F3d 1050 (2nd Cir. 1995) •

Prison walls do not form a barrier separating prison inmates from the protections pf the Constitution: thus, when a prison regulation or practice offends a fundamental constitutional guarantee, federal courts will discharge their duty to protect prisoner's constitutional rights.

Morales v Mackalm, 278 F3d 126 (2nd Cir. 2002) • Inmate's transfer to psychiatric center shortly after filing a grievance supported inference of retaliatory motive.

Remie v City of Hedwig Village, Texas, 765 F2d 490 (5th Cir. 1985) and
Whalon v Roe, 429 US 589, 51 LEd2d 64, 97 Sct 869 (1977) • The Constitution protects individuals against invasion of their privacy by the government.

North Carolina v Pearce, 395 US 711, 23 LEd2d 656, 89 Sct. 2072 (1969) • Vindictiveness on the part of the judge.

Blackledge v Perry, 417 US 21, 40 LEd2d 628, 94 SCT. 2098 (1974) • Vindictiveness on the part of the prosecutor.

US N. Alaska Public Utilities Commission, 23 F3d 257 (9th Cir. 1994) • Supremacy clause establishes federal law as the supreme law of the land.

LSO Ltd. V Stroh, 205 F3d 1146 (9th Cir. 2000) • Under supremacy clause, a state may not immunize its officials from the requirement of federal law.

Cabberiza v Noore, 217 F3d 1329 (11th Cir. 2000) • Sixth Amendment has been made applicable to States through Fourteenth Amendment.

Mesareosh v US, 352 US 1, 1 LEd2d 1, 77 Sct. (1956) • Truthfulness of testimony ... "The dignity of the United States Government will not permit the conviction of any person on tainted testimony."

US v Fawley, 137 F3d 458 (7th Cir. 1998) • "Perjury" requires willful intent to provide false testimony, rather than confusion, mistake, or faulty memory.

Van Woudenberg Ex Rel. Foor v Gibson, 211 F3d 560 (10th Cir. 2000) • The prosecution may not deliberately deceive the court or jury by presenting false testimony.

US v US District Court for the Central District of California, 858 F2d 534 (9th Cir. 1988) • "If the government, police and prosecutors could always be trusted to do the right thing, there would have never been a need for the Bill of Rights." Ninth Circuit Justice Levanthal and his inter pretation on strict criminal liability.

US v Doe, 860 F2d 488 (1st Cir. 1988) • "Prosecutor does not represent an entity whose interest include winning at all costs; prosecutor's client is society. Which seeks justice not victory."

• "It is very important to silence the man who first cries out, 'The king is naked,' before others pick up the cry." Valentin Moroz - Ukranian Dissident

• "There is no more cruel tyranny than that which is exercised under cover of law, and with the colors of justice." Montesquier De L'Espirit Des Lois - 1748. US v Jannottie, 637 F2d 578, 614 (3rd 1982).

Tyler Estate (1926) 140 Wn. 679; 250 P. 456; 51 ALR 1088 • "Absurdities are not tolerated by law."

Individuals are not contemplated by the 16th Amendment nor 26 USC.

It is an undisputed fact that: "I do not have a Social Security number; I deny voluntary use of Federal Reserve notes and debt, and negotiable instruments; I express my denial of state created franchise; I am not a corporation or quasi-corporation nor am I an enfranchised person, a partnership, trust, or organization; I have not directly, indirectly, expressly, implicitly admitted to the IRS's Administrative (quasi-judicial) jurisdiction . I have not knowingly, informed, voluntarily signed a Form 1040, Form W-4, or other IRS instrument."

It is an undisputed fact that: "If you have no Social Security number, then use "Suspense File" for reference on all forms, documents, and letters (or "none" or "Religious Objector)."

X.
TENTATIVE RULING

In light of the laws cited, the facts presented, the failure of the IRS to respond in any capacity at any

level of performance, it is determined that no controversy exists, and that Faucher is in compliance with the Laws of God as well as the laws of man. Therefore the court must dismiss and does so with prejudice.

XI.
CLOSING

I hereby assevere that the foregoing facts stated above by me and contained within this instrument along with the enclosed and attached documents are true, correct, and complete to the best of my/present knowledge, recollection, belief, and conviction. I state these facts under penalty of perjury under laws of the United States of America and that with this Asseveration I do claim all of my Rights all of the time and waive none of my Rights at any time for any cause or reason. 28USC1746; 18USC241; 18USC242; 18 USC 8; 31 USC 3124; MGL 268 §1A; MGL 106 §1-207; MGL 265 §37.

I stand ready to present my witnesses, evidence, and testimony as an Offer of Proof in support of my claims.

Executed, signed, and dated this twelfth Day of the eleventh Month in the Year of Our Lord Two-Thousand Eight, a.D.

s/ Patrick-Walsh: Faucher
Patrick-Walsh: Faucher
Respondent in Error

Sent via Priority Mail # 420 20217 9101 8052 1368 3034 0564 78

"But let your communication be, Yea, yea; Nay, nay: for whatsoever is more than these cometh of evil." Matthew 5:37 and "But above all things, my brethren, swear not, neither by heaven, neither by the earth, neither by any other oath: but let your yea be yea; and your nay be nay; lest ye fall into condemnation." James 5:12; Gordon v. Idaho.

SPECIAL VISITATION

re:
JURISDICTION and STANDING

STYLIZED as:

The
UNITED STATES TAX COURT
in the
VENUE
of
COUNTY of WORCESTER
COMMONWEALTH of MASSACHUSETTS

Patrick-Walsh: Faucher
Post Location, In Care Of:
c/o 49 Mack road
Fitchburg, Massachusetts, uSA
Non-Domestic

The
UNITED STATES TAX COURT
in the
County of Worcester
Commonwealth of Massachusetts

Internal Revenue Service, et al.
Plaintiff,

v.

Patrick-Walsh: Faucher,
Respondent in Error,

Case # Not assigned yet

MOTION to DISMISS:
for WANT of JURISDICTION;
for WANT of proper VENUE;
and FAILURE to STATE a CLAIM upon
which RELIEF can be GRANTED

MOTION TO DISMISS
With Prejudice

The Petitioner wishes to point out to the Court that he

is NOT an individual schooled in the law, but as an individual exercising his right under law for the action of the court. As such, the Petitioner asks the Court look to the substance of the pleadings rather than the form and asks the Court to take judicial notice pursuant to Section 32 of the Judiciary Act of 1789 (1 Stat. 73) which specifies that "courts respectively shall proceed and give judgement according as the right of the cause and matter in law shall appear unto them, without regarding any imperfections, defects, or want of form." The Petitioner further asks the Court to take judicial notice pursuant to Rule 201 of the Federal Rules of Evidence of the enunciation of principles stated in King v. Knoll (No. 04-04149-JAR), Whitney v. State of New Mexico (113 F.3d 1170), and Haines v. Kerner (404 U.S. 519), wherein the courts directed that those who are unschooled in law making complaints/pleadings shall have the Court look to the substance of the complaint/pleadings rather than the form and hereby makes the following asseverations, answers, complaints, pleadings, notices, and demands in the above referenced matter without waiver of any defenses.

Comes now the Respondent in Error, Patrick-Walsh: Faucher (Faucher), in Special Visitation by way of written communication, to move and compel the Court to dismiss any and all allegations, proceedings, and actions initiated by the INTERNAL REVENUE SERVICE, et al. (IRS), against Faucher, with prejudice. Faucher, with specificity, does challenge jurisdiction, venue, and standing (failure to state a claim) of the IRS in this matter on all points.

I.
JURISDICTION
Section One

The UNITED STATES TAX COURT (USTC) and the INTERNAL REVENUE SERVICE (IRS) do not have jurisdiction in this case because:

1. All jurisdiction is founded on consent. I do not consent. I object. Any presumption of jurisdiction is disputed. Any presumption of jurisdiction is against my will and over my objection. My objection is founded upon refusal for cause.
2. Being the government and IRS are operating under contract/compact/treaty of the Law Merchant, it is mine to refuse for good cause shown. I refuse for good cause.
3. Silence gives consent, is the rule of business life. I have not been silent; I have disputed with vigor, for cause and with particularity, each and all written communications presented to me by the IRS.
4. Silence gives consent, is the rule of business life. The IRS has been silent on all of my asseverations, averments, answers, disputes, and replies to their allegations. Their failure to address my written communications binds them. My answers stand as fact in law for want of proper and timely response by the IRS. Now, silent acquiescence does bind the IRS.
5. To stand by, in silence, and see another sell your property, binds you. Unlike the IRS, I do not stand by in silence. I have repeatedly and timely

answered each and every letter, form, and written communication sent to me by the IRS. The IRS has repeatedly failed to respond to my written communications. The Doctrine of Nihil Decit prevails. Their answer in fact, under this Doctrine, simply is: they do not have jurisdiction, Faucher is in full compliance with the law, no verified claim has been presented upon which relief can be granted; jurisdiction, if any should arise, is properly in the venue of the United States Supreme Court which has original and exclusive jurisdiction in matters concerning ambassadors.

6. Being the IRS is operating under the UNIFORM COMMERCIAL CODE (UCC), they stand in dishonor for failure to properly and timely answer any of my asseverations, my prompt and timely answers and denials, and my complete and thorough dispute(s) of their writings. Their dishonor is an effective estoppel against the IRS now preventing them from establishing jurisdiction and from proceeding further in this and similar matters.

7. A refusal for good cause shown has been filed and is found embodied in the attached supporting documents.

8. These are mere instances of the use of the maxim in the Municipal Law.

9. In the Law of Nations, it is equally potent.

10. The Constitution for the united States of America is the Supreme Law of the Land as are the Treaties and the Law of Nations.

11. Silent acquiescence in the breach of a treaty

binds a nation (Vattel, ch. 16, § 199, book 1). The silence of the IRS is deafening in this matter and it does bind them.

12. The Respondent, Patrick-Walsh: Faucher does not have a Social Security number.
13. The IRS by and through its officers and agents failed to invoke and establish jurisdiction or re-establish jurisdiction when it was challenged.
14. The IRS lost jurisdiction, if they had any at all, when they failed to commence an administrative hearing as requested by Faucher, a violation of equal protection and due process of law, and when they failed to timely dispute any of my asseverations, answers, and averments and to make an offer of proof.
15. The IRS can not establish jurisdiction as a result of their continuing criminal activities including without limitation, expansive context: Misconduct in Office; Obstruction of Justice; Falsifying the Record; Simulated Legal Process; and other felony and misdemeanor crimes relied upon by the IRS officers and agents to further a scheme.
16. I am not a taxpayer.
17. I am a non-taxpayer.
18. I am not a tax protestor.
19. I am a religious objector.
20. I am in compliance with Pub. L. 97-280.
21. I am an ambassador in the Kingdom of Israel, Elohim Dominion.
22. I am a member of the Tribe of Reuben, Kingdom of Israel.
23. The original and exclusive jurisdiction

concerning ambassadors is in the United States Supreme Court (USSC), not the USTC.

24. I have exercised my right to self-determination and have expatriated from the United States, united States of America, Commonwealth of Massachusetts, and other such fictions into the Dominum of Elohim, the Kingdom of Israel, in service to the God of Abraham, Isaac, and Jacob.

25. My honorable and peaceful actions are in agreement with International Public Order.

26. The actions of the IRS are not in accord with International Public Order. In fact they are in direct conflict with good order and are a trespass.

27. I a Denizen, Stranger, and Sojourner among you.

28. I am not a citizen, resident, alien or other fictional construct of United states. I am a citizen of the Kingdom of Israel, Elohim Dominum.

29. I am not a citizen of the United States, the united States of America, or a national of either, nor an alien nor a resident of them. My status in your country, states, and fictions is that of a denizen, sojourner, and stranger among you and as ambassador of the Kingdom of Israel, Tribe of Reuben, Dominion of Elohim, the God of Abraham, Isaac, and Jacob. I belong to Elohim Dominion, the Kingdom of Israel. I am a subject (citizen) thereof. I subscribe to and I pledge myself to the Mosaic Law, the Law of God, Elohim -- the Creator, the Creator of the Universe, the Supreme Being.

30. I am of the Dominion. I belong to some Thing else. I do not belong to you, the state. I belong to the Kingdom of Israel, Elohim - the God of Abraham, Isaac, and Jacob — The Supreme Being.

31. I am compelled and moved in this matter for eternal salvation and cite the "Law of Necessity" also known as the "Doctrine of Necessity."

32. Faucher, the Defendant in Error, is eligible for Article I and III courts.

Section Two

Title 28 Appendix
Federal Rules of Civil Procedure
III, Rule 9
Pleading Special Matters

(a) Capacity.

It is not necessary to aver the capacity of a party to sue or be sued or the authority of a party to sue or be sued in a representative capacity or the legal existence of an organized association of persons that is made a party, except to the extent required to show the jurisdiction of the court. When a party desires to raise an issue as to the legal existence of any party or the capacity of any party to sue or be sued or the authority of a party to sue or be sued in a representative capacity, the party desiring to raise the issue shall do so by specific negative averment, which shall include such supporting particulars as are peculiarly within the

pleader's knowledge.

The supporting particulars, as are peculiarly within the pleader's knowledge, are substantially listed below, but are particularly, and with specificity, presented elsewhere in this written communication as a whole along with the original supporting documents attached. See certificate of mailing for a help list as a directory or guide.

I distinctly and formally aver that:

1. The IRS is not a natural born , living, flesh and blood man; it is a fiction.
2. A fiction can not have intercourse with a non-fiction.
3. I am a natural born, living, flesh and blood man, not a fiction.
4. The IRS attempts to operate on an alleged "law" or contract that is so vague and obscure as to become, and be, and is, an absurdity in both law and fact and therefore is void from the beginning — it is un-Constitutionally vague — it is vague and so complex that even educated parties can not accurately decipher the double-speak of the alleged "law" and the alleged "rules and regulations." I offer to the IRS, its officers, employees, agents, and actors an opportunity to bring forth their offer of proof, in full detail, the verified basis upon which they attempt to move and a verified claim upon which relief can be given.
5. No law requires a flesh and blood, natural born

man, to file and pay taxes; any presumption of such a law or obligation is hereby disputed and an offer of proof is demanded from the IRS.

6. I operate as a citizen/subject of the Kingdom of Israel, Elohim Dominum; I am an ambassador in the service of the God of Abraham, Isaac, and Jacob.

7. I have properly annulled, abrogated, rescinded, and destroyed the Social Security compact that I thought I had with them thus removing the link, the nexus, between myself and the IRS and like agencies.

8. I have properly expatriated to the Kingdom of Israel and am subject to the King's laws.

9. No jurisdiction attaches to me either by person, by subject matter, or by venue.

10. If somehow jurisdiction eventually attaches, then the proper venue shall be in the United States Supreme Court, the only court having original and exclusive jurisdiction in this matter..

11. No venue within a kill/zone or dead/zone shall be valid. A kill/zone or dead/zone shall be defined as an area, usually costal, bordering the great salt seas that are subject to the destructive flow and forces of a water wave or waves such as a tsunami or subject to the liquidization of the soil due to earth quake activity. All venues shall be located safely inland beyond the striking distance of tidal waves/tsunami caused by earth quakes, locally or globally, or other destructive acts of man or God. We are warned to flee to the mountains for

safety, head for the Worcester hills for safety.

12. The supporting witnesses, evidence, and testimony can be found documented within and throughout the documents contained in this mailing.

What is the meaning of supporting particulars ? It is MY pledge to something else: that I have assumed my position among the powers of the earth, that I pledge to support different declarations, and that I am going to quit trespassing across their intellectual property.

13. It is apparent and self-evident and fully documented and illustrated within and throughout these written communications that I am not of the US or USA or any of its/their states nor subject to their laws; that I agree with and am subject to the Mosaic Law, the Holy Scriptures, of the Kingdom of Israel. It is equally self-evident that I am sanctified from, and out of, the mountain and into a foreign place and am there and subject to the laws of the Kingdom of Israel. This can not be disputed by rational thinking men of good will. See the writings and Asseverations and the supporting documents offered in this written communication. The IRS has never challenged my position and are bound thereby.

As this has now passed, then one must go to:

Title 28 Appendix
Federal Rules of Civil Procedure

III, Rule 12
Defenses and Objections

(h) Waiver or Preservation of Certain Defenses.

(1) A defense of lack of jurisdiction over the person, improper venue, insufficiency of process, or insufficiency of service of process.

(3) Whenever it appears by suggestion of the parties or otherwise that the court lacks jurisdiction of the subject matter, the court shall dismiss the action.

I also offer, and I do aver and put forth a defense of:

14. Lack of jurisdiction over the person: I am not a party to the alleged action.
15. Proper venue: Only if and when jurisdiction attaches, then it must be in the United States Supreme Court, the court of original and exclusive jurisdiction for ambassadors.
16. Improper venue: A court in the City of Boston, Commonwealth of Massachusetts.
17. Insufficiency of process: lack of a verified claim, process obtained by misconduct in office, obstruction of justice, falsifying the record, and simulated legal process.
18. Insufficiency of service of process: a corporate fiction can not engage in an exchange or process with a natural born, living, blood and flesh man that is a non-fiction actor.
19. The IRS by and through its agents are

suborning mis-statements and perjury, and are fiction actors attempting to entice/coerce passive/ignorant victims by: involuntary judgement (18USC § 1506); impeding a matter under agency/department investigation, administration, or jurisdiction (18USC § 1519); assaulting a foreign official (18USC § 112); extortion of a foreign official (18USC § 878); enticement to slavery by enticing *** into involuntary servitude (13th Amendment; 18USC § 1583); enticement to slavery by ordering a person *** [to be a] US Citizen (13th Amendment; 18USC § 1583); obtain forced labor (18USC § 1589); criminal conversion of property to their own use; trespass against an innocent and his property; and other shameful, immoral, and illegal and unlawful actions against me committed by the IRS and its agents and representatives as documented, written, illustrated, and contained within these documents taken as a whole.

20. Failure of the IRS to state a claim upon which relief can be granted:

In order for there to be a "valid" assessment it must be made on an Assessment Certificate with a "supporting list." The IRS has refused/failed to produce the evidence of a claim. There is no verified claim. Therefore the court must dismiss.

21. There is one particular form that the IRS uses as "proof" of their "valid" assessments, that form is a 4340 form. However, that only lists a

summary of the credits, debts and the alleged date that a 23C Certificate of Assessment (Summary Record of Assessment) that was allegedly signed by the assessment officer.

22. A 4340 form is only prima facie evidence that an assessment was made, it is not the assessment itself. In the Internal Revenue Manual (IRM) it states that a 23C is a "common" form and that the Assessment Certificate (primary assessment) is the "legal" document that authorizes collection.

23. In order for there to be a "valid" assessment it must be made and verified on an Assessment Certificate with a "supporting list." The IRS has failed to produce a verified claim in the form of an Assessment Certificate with a "supporting list" as specified in their own rules. The offer of an inferior or lesser form or presentment fails to rise even to a level of mere prima facie evidence of a claim. To proceed under this ruse is a continuing, bald-face attempt by the IRS to commit entrapment by cunning obfuscation, dissemble, deception, misdirection, conversion of property, and fraud. To offer a such an inferior form as a "proof" of claim is nothing less than: Misconduct in Office; Obstruction of Justice; Falsifying the Record; Simulated Legal Process; and other felony and misdemeanor crimes relied upon by the IRS officers and agents in a conspiracy to further a scheme. Upon failure of the IRS to produce an offer of verified proof, the court must dismiss with prejudice.

Here comes the Respondent in Error and I do now call the IRS's bluff on this issue and raise them an offer of proof. I challenge the validity of their lesser and inferior claims and allegations and any and all claims of jurisdiction. Without a verified offer of proof entered onto the record by a competent witness having first hand knowledge of the matter at hand, the court must dismiss.

The court must dismiss.

I specifically aver that the IRS and the Department of Justice (DoJ) do not have jurisdiction in this case and the USTC is the wrong court venue. See summary of facts here and a thorough presentation in the accompanying documents and written communications.

Negatively, I aver that:

24. I am not an attorney or lawyer.
25. I am not trained or schooled in the law or its artful words and phrases.
26. I am not not a citizen or resident of the Commonwealth of Massachusetts.
27. I am not a citizen or resident of the United States of America.
28. I am not a citizen or resident of the United States.
29. I am not a citizen or resident of any state, province, or territory of France, Canada, or the United Kingdom (Great Britain).

30. I am not a resident residing in this country.
31. I am not an alien residing in this country.
32. I do not possess dual citizenship.
33. I am not a taxpayer.
34. I am not a tax protestor.
35. I am not a corporation, trust, organization, or partnership.
36. I am not a fiction.
37. I am not required to file and pay taxes.
38. I have no duty to file and pay taxes.
39. I do not pay taxes, but I do pay Tithes.
40. I do not engage in, use, or have insurance.
41. I have no 501(c)3 church affiliations.
42. I have no organized religious affiliations.
43. I do not have a driver license.
44. I do not have a Social Security number.
45. I do not have a Social Security Administration application, contract, agreement, accord, or number.
46. There are no material issue of facts to be decided.
47. I do not consent to jurisdiction, I dispute jurisdiction.
48. The DoJ does not have subject matter or personal jurisdiction.
49. The IRS does not have subject matter or personal jurisdiction.

50. The IRS cannot establish jurisdiction over the property, interests, and endeavors of a person or individual without a Social Security Number.
51. No verified claim upon which relief can be granted was tendered.

52. The IRS failed to state a claim upon which relief can be granted.

53. The IRS by and through its officers, employees, agents, and actors did not invoke and establish jurisdiction.

54. All allegations offered by the IRS were formally disputed, word for word, line by line, precept upon precept, in total.

55. The IRS did not dispute any of my letters, answers, averments, and/or asseverations.

56. The IRS did not even respond to any of my letters, answers, averments, and/or asseverations.

57. The IRS did not act in compliance with the laws, rules, regulations, mandates, and the well established procedures of the Uniform Commercial Code (UCC).

58. As a result of its violation of the UCC's procedures, the IRS did not invoke and did not establish jurisdiction nor produce any valid, verified instrument for presentation, they did not perfect an administrative remedy; therefore they fail and their position is hollow, empty, without merit, and merely of color of law resulting in trespass.

59. The IRS can not establish jurisdiction as a result of their continuing criminal activities including without limitation, expansive context: Misconduct in Office; Obstruction of Justice; Falsifying the Record; Simulated Legal Process; and other felony and misdemeanor crimes relied upon by the IRS officers and agents to further a scheme.

60. The IRS lost jurisdiction, if they had any at all, when they failed to commence an administrative hearing as requested by Faucher, a violation of equal protection and due process of law.
61. The IRS can not dispute the fact that they used the United States Postal Service and the U. S. mail and postal system to promote a fraudulent scheme.
62. The Notice of Deficiency is not valid, it is defective.
63. The process is not valid, it is defective.
64. The service is not valid, it is defective.
65. The venue is not valid, it is defective and it is improper, and it is wrong venue.
66. The IRS has no standing.
67. They have no capacity nor authority to sue.
68. The Respondent in Error, Faucher, is not a party to be sued.
69. There is no nexus to Faucher establishing jurisdiction.
70. There is no subject matter or personal jurisdiction.
71. Attorneys and lawyers can not testify; a competent witness with first hand knowledge of the facts is the bonafide means to introduce evidence and testimony in a case.
72. The retirement pension system can not pay out in gold.
73. The check issued by the retirement pension system can not be redeemed in gold.
74. The check issued cannot be redeemed in anything other than in Federal Reserve notes.
75. The Federal Reserve notes can not be redeemed

in gold or silver, only for other Federal Reserve Notes.

The court must dismiss.

Affirmatively, I aver that:

76. I am a natural born, living, flesh and blood man.
77. I am a non-taxpayer.
78. I am a religious objector.
79. I am in compliance with Pub. L. 97-280 to obey God and follow His Laws.
80. I am a citizen of the Kingdom of Israel.
81. I am an ambassador in the Kingdom of Israel, Elohim Dominion.
82. I am an ambassador of the Kingdom of Israel in the service of the Creator, Elohim, the God of Abraham, Isaac, and Jacob.
83. As a subject and ambassador of the King, I am bound to do His bidding and follow His Laws.
84. The Doctrine of Necessity is a bonafide, valid, and verifiable defense to my actions in this matter.
85. I am a Hebrew, Tribe of Reuben.
86. I am required to pay tithes and offerings.
87. I do pay tithes and offerings.
88. I am a Denizen, a Stranger and Sojourner in this country (as per Leviticus 25:23).
89. I am required to practice strict liability in lieu of insurance (limited liability).
90. The church is where two or more individuals come together in His name.

91. The original and exclusive jurisdiction concerning ambassadors is in the United States Supreme Court.

92. Jurisdiction over ambassadors working in the United States resides in the Supreme Court of the United States, and this issue must properly be presented before that court as only the United States Supreme Court has original and exclusive jurisdiction concerning affairs and issues of ambassadors.

93. There are issues of Federal Law under the Supremacy Clause in the Constitution for the united States of America, and Federal statutes as they relate to ambassadors and diplomatic personnel working in the United States.

94. There are issues of Federal Law under the Free Exercise Clause in the Bill of Rights, Constitution for the united States of America, and Federal statutes as they relate to religious free exercise.

95. There are issues of Federal Law under the Law of Nations and The Treaties as they relate to expatriation and the Right of Self Determination.

96. There are issues of Federal Law under the Uniform Commercial Code, both national and international, as they relate to the administration of the vexatious tax laws inferred by the IRS.

97. If jurisdiction attaches then an issue of law only has been raised to be tried at the bench by a judge as there are no facts to be tried in this matter.

98. The Imprimatur of Congress at 97 Pub. L. 280, controls and that I must obey and practice the teachings of the Holy Scriptures.

99. Expatriation at 15 Stat. 249 is a right; expatriation is a right under the Law of Nations.

100. Notice under Fifteen Statutes at Large Two-hundred Forty-nine (15 Stat. 249) was effectively served and that I left the jurisdiction of the federal government of the United States (the united States of America) and asserting and claiming expatriation into the jurisdiction of the Kingdom of Israel subject to His Laws.

101. The Federal Reserve notes can only be redeemed in other Federal Reserve notes. One can not pay for anything with Federal Reserve notes, but only to discharge a debt with them.

102. The position of the Social Security Administration is that without a Social Security Number, one cannot pay taxes.

103. Without a Social Security Number, the IRS loses jurisdiction over the property, interests, and endeavors of a person or individual.

104. The IRS by and through its officers, employees, agents, and actors failed to invoke and establish jurisdiction.

105. As a result of IRS violations of the UCC's procedures, the IRS stands in dishonor, a position that is an affront to international public good order. Their contempt for the rule of law is contrary to peace of the nations and a violation thereof. No issue arrises as a result of their

bogus actions.

106. IRC, section 1.1001-1 (4657) C.C.H States that "Federal Reserve notes are valueless."
107. The IRS lacks the capacity to sue and lacks the authority to sue in this matter.
108. The DoJ lacks the capacity to sue and lacks the authority to sue in this matter.
109. A representative of the IRS and/or the Justice Department lacks the capacity to sue and lacks the authority to sue in this matter.
110. Organized associations of persons lacks the capacity to sue and lacks the authority to sue in this matter.
111. I am not a party that can be sued in this matter.

Without the capacity and/or authority to sue or be sued in this matter, jurisdiction fails and the court must dismiss.

I am in full compliance with the law and my status is soundly based on reliance, subjective good faith, true and sincerely held religious beliefs and convictions, the Seeger Doctrine, contemporary and ancient writings, the laws of the United States, its Treaties, and the Law of Nations.

Basic tenants of the laws of God and nations have been violated by the IRS, e.g., due process of law and equal protection of law, and the right to self determination.

I hereby aver and do raise the above issues, by specific negative averment, and by affirmative averment, and include the supporting particulars as are peculiarly

within my knowledge. The particulars concerning this matter are included and hereby incorporated within by reference and are fully documented within these written communications for all to witness. I state factually that these averments comport well with Jus Cogens and are protected thereby. The court must dismiss.

II.
QUESTIONS PRESENTED FOR ANSWERS

If the right of religious free exercise means anything, it is the right of the individual to be free from unwarranted governmental intrusion into matters so fundamentally affecting a person as the decision whether to follow God's Law or man's law. The question to be answered is:

1. Can an individual exercising a right (a right protected by the Bill of Rights, Amendment the First, Free Exercise Clause, Constitution for the united States of America) and who is in compliance with the law of the United States and united States of America at Pub. L. 97-280 be compelled to obey a conflicting law, and merely a vague allegation of some duty at that, that inflicts damages and penalties that rise to the level of an absurdity in law? See: Tyler Estate (1926) 140 Wn. 679; 250 P. 456; 51 ALR 1088.

Related questions are:

2. If there are two conflicting laws and an individual chooses to follow the one but not the other, would it not then be absurd to punish him for following the first law but not following the conflicting law, especially if the conflicting law can not be specifically articulated?

3. Is it true that law does not withstand an absurdity?

4. If an individual is moved to disobey a law, is it not true that in defense of his breaking that law he may assert that he is in compliance with a competing,

superior law? Is it not true that in defense of his breaking that law he may assert an affirmative defense that his actions were needful and necessary, such as provided for in the Doctrine of Necessity?

5. If sincerely held religious beliefs and convictions tend to good order, and they do not violate anybody else's rights, and there is no contract that prohibits it, is it not true that there is a right to do it?

6. Is it not true that paying tithes under God's Law supercedes a tax under man's law?

7. If an individual has no contract/connections to a law, is he then bound by that law?

8. Is it not true that the link between Social Security number and IRS § 7103 and § 7102 (tax or tax) provides the connection or "nexus" to the IRS?

9. Given that an individual has no Social Security number, is it not true that he is not subject to the IRS as he has no connection to it??

7. Given that an individual has no connection to a law, can the penalty clause of that law then be applied to him?

8. In one's capacity as an ambassador, is it not true that jurisdiction attaches only in the United States Supreme Court?

10. If an individual's religious education, training, and practice form a true religious belief and conviction, and that belief and conviction are truly held and sincerely believed as his own individual belief and conviction, and the individual's belief and conviction rise to and form a binding relation in service to a Supreme Being, The Creator, The Creator God, The God of Abraham, Isaac, and Jacob, Elohim, The King of Israel, Kingdom of Israel, Elohim Dominion, that

involve duties and service superior to those arising from any human relation, then is it not true that the individual is bound by the Holy Scriptures, but not man's law?

11. Therefore does this individual have any duty to man's law, e.g., to file and pay taxes to Bale and the Babylonian Mystery Religion as alleged, or does the higher, aforementioned duty to the Creator supercede and control in this case?

III.
STATEMENT OF PARTIES

Patrick-Walsh: Faucher, Respondent in Error, and
Internal Revenue Service, et. al., Plaintiff:, and

John Doe #1, Director of Foreign Operations District

Linda E. Stiff, Acting Commissioner, IRS

Dennis L. Parizek

Susan Meredith, Operations Manager, ACS Support

P. Rogers, Operations Manager, Collections

Douglas Shulman, Commissioner, IRS

Donald L. Korb, Chief Council

Nina E. Olson, National Taxpayer Advocate

Michael Chesman, Diretor, Office of Professional Responsibility

Ms. Spendlove, Operations Manager, Exam SC Support

Jo Anne B. Barnhart, Commissioner, Social Security Administration

John Doe #2, Area Director

John Doe #3, Area Manager

John Doe #4, Specialty Tax Program Chief

John Doe #5, Director of Field Operations

Appeals Office, et. al.,

Administrative courts, et al.

IV.
AUTHORITIES

1. Ancient Document Rule:

The Holy Scriptures in general:

Mosaic Law in full, including without limit, expansive context, these excerpts:

- Come out of her, my people, that ye be not partakers of her sins, and that ye receive not of her plagues. Rev. 18:4
- No man can serve two masters... . Matthew 6:24
- Thou shalt have no other Gods before Me. Ex.20:2,3; Ex.34:14; Deut.5:6,7; Deut.6:5.
- Thou are God's servant nation. Ex.19:5-6; Lev.20:26; Deut.7:6; Deut.10:15; Deut.14:2; 1 Sam.12:22; 2 Sam.7:24; 1 Chron.17:22; Psalms 33:12; Is.43.1,10; Is.49:3; Jer.31:1; Ez.34:40; Rom.9:4 2 Cor.6:16; 1 Pet.2:9; Acts 13:17-19
- Thou shalt obey God's Law. Ex.15:26; Lev.18:4,5,26,30; Deut.4:14,40; Deut.5:32,33; Deut.6:17,25; Deut.8:6,11; Deut.11:8,32; Deut.26:16; Deut.27:8-10; Deut.29:9; Deut.30:2,10,16; Lev.20:22; 1 Kings 8:57,58,61; Ez.20:19; Matt.5:17-19; Acts 5:29; Rom.3:31; Rom.6:14,15; Rom.7:1-22; James 1:22-25; Gal.3:10
- Obligation to be observed unto the Lord: Obedience to God's Laws. Deut.10:12-13; Deut.11:8 and Deut.28:1-2; Matt.12:50; John 14:15,23; 1 Pet.2:13

• Thou as a nation are not to make alliances with the heathen. Ex.22:31-33; Ex.34:12, 15; Deut.7:1-4

• Ambassadorship 2 Cor. 6:14-17

• It is a crime for anyone, including government, to unlawfully appropriate property. Ex.22:5,7-13

• Taxation under the Law of God based on a system of tithes. Gen.14:20, 28:22; Ex.23:19; Lev.27:30-33; Num.18:24, 26-29; Deut.12:6, 11, 14:22-23, 28, 16:10, 17, 26:12; 2 Chron.31:5-6, 12; Neh.10:37-38, 13:12; Prov.3:9; Mal.3:8-11; Matt.23:23; Luke 11:42, 18:12; Acts 20:35; 1 Cor.16:2; 2 Cor.9:6-8; Heb.7:2, 4-9

• Court Procedures. Two or more witnesses required to testify against a person. Num.35:30; Deut.17:6, 19:15; Matt.18:16; 2 Cor.13:1; 1 Tim 5:19; Heb.10:28

• We are not permitted to willfully break God's Law. Deut.10:12, 11:1, 13, 22, 19:9, 20:16, 20; Joshua 22:5; John 14:15, 23, 15:10; Rom.13:10; Gal.5:6; 1 Thes.1:3; Heb.6:10; James 2:14-26; John 5:2-3; 2 John 6

• Oath issue. "But let your communication be, Yea, yea; Nay, nay: for whatsoever is more than these cometh of evil." Matthew 5:37 and "But above all things, my brethren, swear not, neither by heaven, neither by the earth, neither by any other oath: but let your yea be

yea; and your nay be nay; lest ye fall into condemnation." James 5:12

• For a more robust list of laws see: "A DECLARATION and STATEMENT of INTENT and PURPOSE" filed elsewhere in this package.

2. Laws of the United States: Constitution for the united States of America, Bill of Rights, Treaties, and Law of Nations are the Supreme Law of the Land:

Pub. L. 97-280, 96 Stat. 1211 (Obey the Scriptures)

Pub. L. 103-141 (Religious Freedom Restoration Act of 1993)

Pub. L. 101-209 (International Year of Bible Reading-Proclamation, 7 Dec. 1989)

15 Stat. 249 § 1, pages 223-224 (July 27, 1868); Title 8 USC § 1481 (Expatriation)

28 USC 1746 (If executed without the United States: "I declare (or certify, verify, or state) under penalty of perjury under the laws of the United States of America that the foregoing is true and correct." Executed on (date).)

18 USC 241 (If two or more persons conspire to injure, oppress, threaten, or intimidate any person in any State, Territory, Commonwealth, Possession, or District in the free exercise or enjoyment of any right or privilege secured to him by the Constitution or laws of the United States, or because of his having so exercised the same; or

If two or more persons go in disguise on the highway, or on the premises of another, with intent to prevent or hinder his free exercise or enjoyment of any right or privilege so secured - They shall be fined under this title or imprisoned not more than ten years, or both; and if death results from the acts committed in violation of this section or if such acts include kidnaping or an attempt to kidnap, aggravated sexual abuse or an attempt to commit aggravated sexual abuse, or an attempt to kill, they shall be fined under this title or imprisoned for any term of years or for life, or both, or may be sentenced to death.)

18 USC 242 (Whoever, under color of any law, statute, ordinance, regulation, or custom, willfully subjects any person in any State, Territory, Commonwealth, Possession, or District to the deprivation of any rights, privileges, or immunities secured or protected by the Constitution or laws of the United States, or to different punishments, pains, or penalties, on account of such person being an alien, or by reason of his color, or race, than are prescribed for the punishment of citizens, shall be fined under this title or imprisoned not more than one year, or both; and if bodily injury results from the acts committed in violation of this section or if such acts include the use, attempted

use, or threatened use of a dangerous weapon, explosives, or fire, shall be fined under this title or imprisoned not more than ten years, or both; and if death results from the acts committed in violation of this section or if such acts include kidnaping or an attempt to kidnap, aggravated sexual abuse, or an attempt to commit aggravated sexual abuse, or an attempt to kill, shall be fined under this title, or imprisoned for any term of years or for life, or both, or may be sentenced to death.)

18 USC 8 (Obligation or other security of the United States defined: The term "obligation or other security of the United States" includes all bonds, certificates of indebtedness, national bank currency, Federal Reserve notes, Federal Reserve bank notes, coupons, United States notes, Treasury notes, gold certificates, silver certificates, fractional notes, certificates of deposit, bills, checks, or drafts for money, drawn by or upon authorized officers of the United States, stamps and other representatives of value, of whatever denomination, issued under any Act of Congress, and canceled United States stamps.)

31 USC 3124 (Exemption from taxation: (a) Stocks and obligations of the United States Government are exempt from taxation by a State or political

subdivision of a State. The exemption applies to each form of taxation that would require the obligation, the interest on the obligation, or both, to be considered in computing a tax, except - (1) a nondiscriminatory franchise tax or another non-property tax instead of a franchise tax, imposed on a corporation; and (2) an estate or inheritance tax. (b) The tax status of interest on obligations and dividends, earnings, or other income from evidences of ownership issued by the Government or an agency and the tax treatment of gain and loss from the disposition of those obligations and evidences of ownership is decided under the Internal Revenue Code of 1986 (26 U.S.C. 1 et seq.). An obligation that the Federal Housing Administration had agreed, under a contract made before March 1, 1941, to issue at a future date, has the tax exemption privileges provided by the authorizing law at the time of the contract. This subsection does not apply to obligations and evidences of ownership issued by the District of Columbia, a territory or possession of the United States, or a department, agency, instrumentality, or political subdivision of the District, territory, or possession.)

IRC, section 1.1001-1 (4657) C.C.H (States that "Federal Reserve notes are valueless." If valueless equals zero, then

100 x 0 = zero.)

3. Laws of the Commonwealth of Massachusetts: Chapter 32, Section 19 (Retirement Pension exempt from taxation, attachments and assignment.)

4. Citations:

Barnette v. West Virginia State Board of Education, 47 F. Supp. 251 (S.D.W.Va. 1942) (Religious freedom within the Constitution (First Amendment) embraces not only the right to worship God according to the dictates of one's conscience, but also the right to do or forbear to do, any act, for conscience sake, the doing or forbearing of which is not inimical to the peace, good order, and morals of society.)

Ferrell v. Dallas Independent School District, 261 F. Supp. 545 (N.D.Texas 1966) (An infant has not the capacity to bind himself absolutely to a contract, or is not bound by his contract *** and generally, contracts made with minors are not enforceable.)

Gordon v. Idaho, 778 F2d 1397 (Oath issue)

Hains v. Kerner, 404 US 519 (1972) (Pro Se standards)

US v. Johnson, 76 F. Supp. 538 (Belligerent claimant in person)

US v. Aitken, 755 F.2d 188, 191-193 (CA1 1985) (Subjective good faith defense)

US v. Cheek, 498 U.S. 192 (1991) (Subjective good faith defense)

US v. Murdock, 290 US 389, 394, 395 (1933)

(Reliance defense)
US v. Seeger, 380 US 163 (Religious free exercise defense)

Raley v. Ohio, 360 US 423, 438, 79 S.Ct 1257, 1266 (1959); and
Cox v. Louisiana, 379 US 559, 562-564, 85 S.Ct., 476,479, 481 (1965)2; and
US v. Penn. Industrial Chemical Corp., 411 US 655, 658, 93 S.Ct. 1804 (1973); and
US v. Laub, 385 US 475 487, 87 S.Ct. 574 (1967); and
US v. Hedges, 912 F 2d 1397, 1405 (11th Cir., 1990)
(Representations of law made by the Federal Government may be relied upon by any individual in any one of the States united to govern his actions.)

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5. Laws of Nations:
Cooper v. Aaron, 358 US 1 (1958); and
Universal Declaration of Human Rights (UDHR) which entered into International Law via Resolution 217A (III) of the General Assembly of the United Nations, 10 December 1948 (at 3 (pt. 1) GAOR, Resolutions (A/810), at 71-77). (UDHR at Article 18 provides that: Everyone has the right to freedom of thought, conscience, and religion; this right includes freedom to change his religion or belief, and freedom, either alone or in community with

others and in public or in private, to manifest his religion or belief in teaching, practice, worship, and observance.)
(Also, at Article 15 states: a) Everyone has the right to a nationality, and b) No one shall be arbitrarily deprived of his nationality nor denied the right to change nationality.)

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6. Constitutional Rights:
Sherer v. Cullen, 481 F 3d 945 (There can be no sanction or penalty imposed upon one because of exercise of constitutional rights.)
Miranda v. Arizona, 384 US 436 (1966) (Where rights secured by the constitution are involved. There can be no rule making or legislation which would abrogate them.)
Miller v. US, 230 F. 2d 286, 489 (The claim and exercise of a constitutional right cannot be converted into a crime.)

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7. Letters:
In a letter from Department of Health & Human Services, by Social Security Administration, dated January 10, 1986, it is stated in part: "*** a person with no social security number would have no taxable income ***." The letter was signed by: Penny Payton, Claims Representative.

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8. United States Constitution:

Article 1, sec. 8, "To define and punish piracies and felonies committed on the high seas, and offenses against the law of nations;"
Article 6, clause 2, "This Constitution, and the laws of the United States which shall be made in pursuance thereof; and all treaties made, or which shall be made, under the authority of the United States, shall be the supreme law of the land; and the judges in every state shall be bound thereby, anything in the Constitution or laws of any State to the contrary not withstanding."
The US Constitution and the Treaties and the Law of Nations are the supreme law of the nation. See the book entitled "Law of Nations." It applies as it was incorporated into the Constitution by reference. The law of nations: The right of self-exile is now called the right of self determination.

V.
STATEMENT of FACTS and PROCEEDINGS
STATEMENT of the CASE

As a result of an illness and chemical treatment to cure, effects of which linger even to this day, I recognized a need, thirst, desire, and hunger that was to be satisfied only by my devotion to God, the Creator, the God of Abraham, Isaac, and Jacob. As a result of religious education, training, and studies I found it necessary to move away from past association with the gods of the Babylonian Mystery religion to the exclusive devotion and worship of the Creator, Elohim, the God of Abraham, Isaac, and Jacob. Observance of the Mosaic Law found nestled within the Holy Scriptures compelled me to make changes in my life. By Asseveration I rescinded the Social Security Administration application, agreement, contract, and number for cause on the basis of fraud with damages. I expatriated from the United States, the united States of America to the Kingdom of Israel, Elohim Dominum. I became a Denizen, Stranger, and Sojourner and continue to move towards Elohim even as I come out of her, as I turn my back on her, and leave the mountain in the past.

There are no material facts to be decided in this case. I admit that I did not file and pay taxes in 2003, 2004, 2005, 2006, 2007, etcetera, because I am not one that is required to file and pay taxes. I did not pay and file because I am not a taxpayer. I do not have a Social Security number. I do not have a contract with the Social Security Administration or the IRS. I am not a citizen of the United States or the united States of

America. I am not a resident or alien. I stand ready to present my witnesses, evidence, and testimony in an Offer of Proof in support of my claims.

Even as the IRS attempts to convert my property to their own use, the IRS has continuously ignored my timely written request for an administrative hearing. I have been denied equal protection and due process of law. I have been denied an opportunity for me to bring in my witnesses, evidence, and testimony before them. I have been denied an opportunity to face, confront, and cross exam the accusers. I have been denied an opportunity to exhaust administrative remedies.

It is alleged that I broke a law. Well there is a good reason for my actions and a hearing/court is the place for presentation for my defense. Letter writing clearly fails to afford due process when the IRS ignores my writings. The IRS and its officers, agents, and mechanisms do err fatally. Their lack of action has established my complete and absolute defense.

I have no duty to file and pay taxes because I do not have a contract. Due to fraud with damages the alleged contract with Social Security Administration is null and void from its inception. The nexus, the cross link, and the resulting connection to IRS at § 7203 and § 7201 has evaporated. The IRS has made an allegation of facts only. But they have failed to mention that no rule of law attaches. As a matter of law I am innocent of the allegations claimed by the IRS. Yes, I did not file and pay taxes but as a matter of law I am innocent because Congress said to obey God's Law - not man's law. See: 97 Pub. L. 280, 96 Stat. 1211. I have no contract with the Social Security Administration

and no connection to the IRS. I am a non-taxpayer, not a taxpayer. I follow God's Law - the Mosaic Law - and I pay tithes.

This is a legal defense as there are no facts to consider. I admit and stipulate that I did not file and pay taxes. However I am in compliance with the Mosaic Law by paying tithes as Congress said I should. I have no legal liability to file and pay taxes. I do have a liability to pay tithes.

I am raising the legal issues that the prosecutor wants to keep quite. I disagree with the prosecution. I am not going to agree with the prosecutor that the issue to be decided is "willful failure to file and pay taxes." I am going to force the prosecutor to bring in the proof that verifies that I am a taxpayer as alleged. Only after he proves that I am a taxpayer can he come back and argue the facts. If I do not have a Social Security agreement, contract, and number, then the court has no jurisdiction to hear the issues at hand and the court must dismiss. A jurisdictional defect is revealed and the issue is moot. The court must dismiss.

As a Hebrew of the Tribe of Reuben, in addition to the Thirty-Three Benefits of the Covenant, the only other job offered to me in this lifetime is a position as ambassador in the service of God, The Creator God, the God of Abraham, Isaac, and Jacob. As ambassador I am protected by and under the Law of Nations and actions against me, an ambassador, reside in the United States Supreme Court, which has original and exclusive jurisdiction.

VI.
ARGUMENT

The prosecutor has not told you the whole story. He told you that I failed to file and pay taxes in 2006. But he failed to inform you that I did not file and pay taxes for the years: 2003, 2004, 2005, and 2007, in addition to 2006. He has also failed to inform you that without a Social Security number, I can not file and pay taxes, and in fact never did "file and pay taxes" as a matter of operation of law. He failed to inform you that I am not a taxpayer. He has failed to tell you that I am a non-taxpayer. He failed to tell you that I do not have a Social Security number. He failed to tell you that there is no application, agreement, contract or accord with the Social Security Administration. He has failed to tell you that I am not a citizen of the United States or the united States of America. He has failed to tell you that I am a citizen of the Kingdom of Israel, Elohim Dominion. He has failed to tell you that I am not a resident in your country. He has failed to tell you that I am an ambassador of the Kingdom of Israel in the service of the Creator. He has failed to tell you that I am not an alien in your country. He has failed to tell you that I am a Stranger, a Sojourner, a Denizen doing the work of Elohim as His ambassador. The prosecutor has failed to tell you that Congress said to follow God's Law - not man's law. He has failed to tell you that I do not pay taxes, that I pay tithes. He has failed to tell you that I am in compliance with both laws, the Law of God and the law of man. He has failed to inform you that the court has no jurisdiction. I move to dismiss with prejudice for the failure of the state to prove its

prima facie case. These are issues of law that must be tried at the bench by the Judge. I stand ready to bring forth my witnesses, evidence, and testimony in an Offer of Proof. I admit to the prosecutor's allegation that I did not file and pay taxes for the period beginning 2003 through date. But Judge, the prosecutor failed to tell the whole story. There are considerable, additional combinations of facts, events, and law that you need to make an informed decision. I ask to be heard - to tell my story.

My answers and pleadings raise an issue of law - not of facts. Although I did not file and pay taxes, it was not willful. It was based on sound judgement as a result of religious studies, education, training, belief, and conviction, and even Congress itself said we ought to follow God's Law, not man's law. We are not here to decide if I willfully failed to file and pay taxes, we are here to decide if I am one who is required to file and pay taxes; if I am one subject only to Pub. L. 97-280 and not Title 26. We are here to decide that I am not a taxpayer and that am a non-taxpayer. We are here to decide if the Congressional Imprimatur at Pub. L. 97-280 to obey God's Law is superior to man's law. We are here to decide if my true and sincerely held religious beliefs and convictions prevent, exempt, and protect me from paying Roman Civil Law taxes; and that I am required to pay tithes and offerings to God instead.

If we find that no law was broken, then we do not have to go to trial to see if I was the one involved in the lawful event. As a matter of law, no crime has been committed. The court must dismiss.

VII.
CONCLUSION

The IRS/Agency/Officers/Agents/Mechanisms (IRS) has:

1. Withheld facts material to the contract.
2. Suppressed facts material to the contract.
3. Misrepresented facts, by word and/or deed, material to the contract.
4. Known that it's misrepresentations were false.
5. Used unconscientious advantage in a bargain obtained by imposition, circumvention, surprise, and undue influence in this case.
6. Caused irreparable injury to me.
7. Threatened to cause further irreparable injury and damage to by conveying and/or otherwise transmitting false information to others.
8. Delayed and obstructed justice.
9. Attempted, and do attempt, to defraud me.

I am forced to conclude, and it is my belief and conviction, that by its actions the IRS intend, and intends, to commit entrapment by cunning obfuscation, dissemble, deception, misdirection, and fraud and to illegally and unlawfully convert my property to their own use.

The Creator, the God of Abraham, Isaac, and Jacob, has made it known to obey His Commandments

and Laws to the exclusion of all other gods, Matthew 6:24; and the United States 97th Congress has made it known by Congressional Imprimatur, issued and approved October 4th, 1982, wherein, in part, they command us to "*** voluntarily apply the teachings of the Scriptures in the lives of individuals ***," and state "*** our national need to study and apply the teachings of the Holy Scriptures" at 97 Pub. L. 280, 96 Stat. 1211. We therefore should and must obey the higher laws of God, the Supreme Being, over the inferior laws of man.

The court is compelled and must find in my favor, and the court must dismiss the case with prejudice, permanently bar the IRS and/or its representatives or agents from further pursuit in this matter and grant any other relief to me that the court may deem reasonable in this case.

In the interest and furtherance of justice the Court must find in my favor by dismissing the case with prejudice. Publication of this case in any event can be the beginning point of undesirous effects to the detriment of all concerned.

Terms defined:

asseveration - noun: 1. the act of asseverating; 2. an emphatic assertation

asseverating, asseverated - verb: to declare earnestly or solemnly; affirm positively; aver

asseverate - t. verb:

aver - verb: 1. to assert or affirm with confidence; declare in a positive or

peremptory manner.
2. Law. to allege as a fact.

VIII.
UNDISPUTED FACTS

1. It is an undisputed fact that "I am not an attorney or lawyer."
2. It is an undisputed fact that "I am not a taxpayer."
3. It is an undisputed fact that "I am a non-taxpayer."
4. It is an undisputed fact that "I am not required to file and pay taxes."
5. It is an undisputed fact that "I have no duty to file and pay taxes
6. It is an undisputed fact that "I do not pay taxes, per say."
7. It is an undisputed fact that "I am required to pay tithes and offerings."
8. It is an undisputed fact that "I do not have a Social Security Administration application, contract, agreement, accord, and number."
9. It is an undisputed fact that "I am not a citizen or resident of the United States."
10. It is an undisputed fact that "I am not a citizen or resident of the united States of America."
11. It is an undisputed fact that "I am not not a citizen or resident of the Commonwealth of Massachusetts."
12. It is an undisputed fact that "I am not a citizen or resident of any state, province, or territory of France, Canada, or the United Kingdom (Great Britain)."
13. It is an undisputed fact that "I am a Hebrew, Tribe of Reuben."
14. It is an undisputed fact that "I am a citizen of the Kingdom of Israel."
15. It is an undisputed fact that "I am an ambassador

of the Kingdom of Israel in the service of the Creator, Elohim, the God of Abraham, Isaac, and Jacob."
16. It is an undisputed fact that "I do not possess dual citizenship."
17. It is an undisputed fact that "I am not an alien residing in this country."
18. It is an undisputed fact that "I am a Denizen, a Stranger and Sojourner in this country (as per Leviticus 25:23)."
19. It is an undisputed fact that "I do not engage in, use, or have insurance."
20. It is an undisputed fact that "I am required to practice strict liability."
21. It is an undisputed fact that "I am not a corporation, trust, organization, or partnership."
22. It is an undisputed fact that "I have no 501(c)3 church affiliations."
23. It is an undisputed fact that "I have no organized religious affiliations."
24. It is an undisputed fact that "The church is where two or more individuals come together in His name."
25. It is an undisputed fact that "Jurisdiction over ambassadors working in the United States resides in the United States Supreme Court, and this issue must properly be presented before that court as only the United States Supreme Court has original and exclusive jurisdiction concerning affairs and issues of ambassadors."
26. It is an undisputed fact that "There are no material issue of facts to be decided at trial."
27. It is an undisputed fact that "An issue of law has been raised to be tried at the bench by a Judge."
28. It is an undisputed fact that "There are issues of

Federal Law under the Supremacy Clause in the Constitution for the united States of America, Treaties, Law of Nations, and Federal statutes as they relate to ambassadors and diplomatic personnel working in the United States."

29. It is an undisputed fact that "There are issues of Federal Law under the Free Exercise Clause in the Bill of Rights, Constitution for the united States of America, and Federal statutes as they relate to religious free exercise."

30. It is an undisputed fact that "the Imprimatur of Congress at 97 Pub. L. 280, controls and that I elect and therefore must obey and practice the teachings of the Holy Scriptures."

31. It is an undisputed fact that "Expatriation at 15 Stat. 249 is a right."

32. It is an undisputed fact that "Notice under Fifteen Statutes at Large Two-hundred Forty-nine (15 Stat. 249) was effectively served and that I left the jurisdiction of the federal government of the United States (the united States of America) and asserting and claiming expatriation into the jurisdiction of the Kingdom of Israel,. Elohim Dominum, subject to His Laws."

33. It is an undisputed fact that "I am not a Tax protestor."

34.It is an undisputed fact that "I am a Religious Objector (R.O.)."

35. It is an undisputed fact that "The civil service retirement pension system can not pay me in gold."

36. It is an undisputed fact that "The check issued by the retirement pension system can not be redeemed in gold."

37. It is an undisputed fact that "The check issued can only be redeemed in Federal Reserve notes."
38. It is an undisputed fact that "The Federal Reserve notes can not be redeemed in gold."
39. It is an undisputed fact that "The Federal Reserve notes can only be redeemed in other Federal Reserve notes."
40. It is an undisputed fact that "One can not pay for anything with Federal Reserve notes, but only to discharge a debt with them."

IX.
APPENDIX
of
AUTHORITIES

Miller v. U.S. 230 F, 2d 286, 489 • The claim and exercise of a Constitutional Right cannot be converted into a crime.

Bazrowx v. Scott, 136 F3d 1053 (5th Cir. 1998) • Generally, district court errs in dismissing pro se complaints for failure to state a claim without giving plaintiff opportunity to amend.

Ingram v. Becher, 3 F3d 1050 (7th Cir. 1993) • Trial court should ordinarily permit the litigant, especially a pro se litigant, opportunity to amend complaint before dismissing complaint for failure to state a claim.

Hamm v. Groose, 15 F3d 110 (8th Cir. 1994) • Cooper v. Pate, 378 US 546, 12 LEd2d 1030, 84 Sct 1733 (1964) • Court must accept allegations in pleadings as

true.

Stutson v. US, 516 US 193, 133 LEd2d 571, 116 Sct 600 (1996) and
Pioneer Inv. Serv. Co. V. Brunswick, 507 US 380, 123 LEd2d 74, 113 Sct 1489 (1993) •
The United States Supreme Court reinstated Stutson's appeal after the appellate court had dismissed same because it had been filed one day late. "Excusable neglect" was the main issue.

Sanders v. US, 113 F3d 184 (11th Cir. 1997) • In criminal cases involving pro se appellants, Court of Appeal treats late notice of appeal as motion for extension of time due to excusable neglect, and will remand case to district court.

US v. Valadez-Gallegos, 162 F3d 1256 (10th Cir. 1998) • Court of appeals may not uphold a conviction obtained by piling inference upon inference (reversed).

US v. Huggins, 191 F3d 532 (4th Cir. 1999) • Defendant has a right to a meaningful appeal based on a complete transcript.

US v. Colon-Munoz, 192 F3d 210 (1st Cir. 1999) • Where an equal or nearly equal theory of guilt and a theory of innocence is supported by the evidence, the Court of Appeals must reverse a conviction.

BRADY VIOLATIONS
Brady v. Maryland, 373 US 83, 10 LEd2d 215, 83 Sct 1194 (1963) • Suppression of favorable evidence

violates due process (Grand- Daddy Case)

Cone v. Bell, 243 F3d 961 (6th Cir. 2001) • The BRADY rule requires the government to turn over evidence in its possession that is both favorable to the accused and material to guilt or punishment.

US EX REL Hagood v. Sonoma Co. Water Agency, 929 F2d 1416 (9th Cir. 1991) • Innocent mistake is a defense to both a criminal and civil complaint - so is mere negligence.

US v. HSU, 155 F3d 189 (3rd Cir. 1998) • "Legal impossibility" is said to occur where the intended acts, even if completed, would not amount to a crime.

US v. Brierton, 165 F3d 1133 (7th Cir. 1999) • The vagueness doctrine holds that a person cannot be held liable for conduct he could not reasonably have been expected to know was a violation of law.

US v. Charley, 189 F3d 1251 (10th Cir. 1999) • The burden of proving that an error is harmless falls on the government.

US v. Granados, 962 F2d 767 (8th Cir. 1992) • 1) It is incorrect application of sentencing guidelines to impose a fine that the defendant has little chance of paying. 2) Determination that defendant has sufficient assets to pay fine must be based on more than a statement to that effect in the pre-sentence report.

US v. Rosa, 11 F3d 315 (2nd Cir. 1993)1 • District court

must afford defendant at least minimal opportunity to show that he lacks ability to pay fine proposed by the court.

US v. Castner, 50 F3d 1267 (4th Cir. 1995) and Government of Virgin Islands v. Davis, 43 F3d 41 (3rd Cir. 1994) • In determining imposition and amount of fine, federal district court must consider, among other things, the income, financial resources, and earning capacity of defendant, as well as burden that fine will impose upon defendant and his dependants.

US v. 817 NE 29th Drive, Wilton Manors, Fla., 175 F3d 1304 (11th Cir. 1999) • Fine is "excessive" within meaning of excessive fines clause, if it is grossly disproportional to gravity of defendant's offense.

US v. Mackby, 243 F3d 1159 (9th Cir. 2001) • A fine is unconstitutionally excessive if (1) the payment to the government constitutes punishment for an offense, and (2) the payment is grossly disproportionate to the gravity of the defendant's offense.

Sullivan v Barnett, 139 F3d 158 (3rd Cir. 1988) and Scheuer v Rhodes, 416 US 232, 237-38, 40 LEd2d 90, 94 Sct 1683, 1686-87 (1974) • Eleventh Amendment does not immunize state officials for actions taken in their individual capacities.

King v Beavers, 148 F3d 1031 (8th Cir. 1998) • Qualified immunity protects all but the plainly incompetent and those who willingly violate the law.

Camilo-Robles v Hoyos, 151 F3d 1 (1st Cir. 1998) • A deliberately indifferent police supervisor may be held liable for the constitutional violations of his subordinates.

Stefanoff v Hayes County, Texas, 154 F3d 523 (5th Cir. 1998) • Municipalities are not entitled to qualified immunity in civil rights actions.

Sutton v Utah State School for Deaf and Blind, 173 F3d 1226 (10th Cir. 1999) •
A state official in his or her individual capacity is a "person" under §1983.

Cozzo v Tangipahoa Parish Council, 279 f3d 273 (5th Cir. 2002) • Sheriff and deputy who evicted plaintiff from her residence did not have qualified immunity.

Tellier v Fields, 280 F3d 69 (2nd Cir. 2001) • Qualified immunity does not act as a shield for individuals who knowingly violate the law.

In Re Estate of Ferdinand E. Marcos Human Rights Litigation, 978 F2d 493 (9th Cir. 1992) and
Gilbert v US Attorney General, 988 F2d 1437 (5th Cir. 1993) • 1) Prohibition against official torture carries with it force of "jus cogensnorm" which enjoys highest status within international law (Note: jus cogens = an international level of action which can not be overridden by stature).
2) "Jus cogens" describes peremptory norms of law which are non-derogable and form highest level of international law.

US v Small, 74 F3d 1276 (D.C. Cir. 1996) and Jencks v US, 353 US 657, 1 Led2d 1103, 77 Sct 1007 (1957) • 1) Addresses the right of a criminal defendant to compel the production of written statements of government witnesses for impeachment purposes. 2) "The interest of the United States in a criminal prosecution is not it shall win a case, but that justice will be done".

US v Alvarez, 86 F3d 901 (9th Cir. 1996) • 1) Under Jencks Act, witness statements, including reports prepared by testifying officers, must be turned over to the defense. 2) Statement need relate only generally to events and activities testified to by witnesses to come within sweep of Jencks Act.

Davis v US, 142 F3d 1334 (10th Cir. 1998) • Receipt of a properly addressed piece of mail is presumed.

Neely v Fienstein, 47 F3d 1502 (9th Cir. 1995) • Mental hospital officials are liable to patient in civil rights action if they exhibit conscious indifference amounting to gross negligence.

Compassion in Dying v State of Washington, 79 F3d 790 (9th Cir. 1996) • Individuals have due process liberty interest in rejecting unwanted medical treatment, including provision of food and water by artificial means.

McElligott v Foley, 182 F3d 1248 (11th Cir. 1999) • Prison official does not insulate his potential liability under Eighth Amendment for actions reflecting

deliberate indifference to serious medical needs of prisoners by instituting a policy of indifference.

Marsh v Butler County, Alabama, 225 F3d 1243 (11th Cir. 2000) and
Weaver v Clarke, 45 F3d 1253 (8th Cir. 1995) • Finding of deliberate indifference by prison official to serious medical needs of inmate, in violation of Eighth or Fourteenth Amendment, necessarily precludes finding of qualified immunity.

Closs v Webber, 238 F3d 1018 (8th Cir. 2001) and
Riggins v Nevada, 504 US 127, 118 LEd2d 479, 112 Sct. 1810 (1992) • Prisoners have a liberty interest in being free from being forcibly medicated with psychotropic drugs.

US v Russell, 411 US 423 (431-432), 36 LEd2d 366, 93 Sct. 1637 (1973) • "We may someday be presented with a situation in which the conduct of law enforcement agents is so outrageous that due process principles would absolutely bar the government from invoking judicial process to obtain a conviction ..."

Faretta v State of California, 422 US 806, 45 LEd2d 562, 95 Sct. 2525 (1975) • An individual has a constitutional right to represent himself.

Devine v Indian River County School Board, 121 F3d 576 (11th Cir.1997) • Right to proceed pro se is fundamental statutory right that is afforded highest degree of protection.

US v Walker, 142 F3d 103 (2nd Cir 1998) • If defendant asks to proceed pro se before trial commences, Sixth Amendment right to self-representation is absolute, and his request must be granted.

Vega v Johnson, 149 F3d 354 (5th Cir. 1998) • Defendant has right to submit briefs pro se on appeal.

Rand v Rowland, 154 F3d 952 (9th Cir.1998) • Pro se litigants must be ensured meaningful access to the courts.

Boguslavsky v Kaplan, 159 F3d 715 (2nd Cir. 1998) • Pro se litigant is allowed some degree of flexibility in pleading his action.

US v Kind, 194 F3d 900 (8th Cir. 1999) • Pro se defendants have right of access to adequate law libraries or adequate assistance from persons trained in law.

Frost v Symington, 197 F3d 348 (9th Cir. 1999) • Pro se litigant's pleadings must be construed liberally on motion for summary judgemert.

Papantony v Hedrick, 215 F3d 863 (8th Cir.2000) • Pro se habeas petitioner should not unreasonably be subjected to stringent procedural niceties.

McCormack v City of Chicago, 230 F3d 319 (7th Cir. 2000) and
Boag v MacDougall, 454 US 364, 70 LED2d 551, 102 Set. 700 (1982) and

Haines v Kerner, 404 US 519, 30 LEd2d 652, 92 SCT. 594 (1972) • Pro se litigants pleadings are to be construed liberally and held to less stringent standard than formal pleadings drafted by lawyers; if court can reasonably read pleadings to state valid claim on which litigant could prevail, it should do so despite failure to cite proper legal authority, confusion of legal theories, poor syntax and sentence construction, or litigant's unfamiliarity with pleading requirements.

McBride v Deer, 240 F3d 1287 (10th Cir. 2001) • Court was to liberally construe pleadings of Pro se petitioner.

Aron v US, 291 F3d 708 (11th Cir. 2002) and
Urbina v Thomas, 270 F3d 292 (6th Cir. 2001) • Federal court should construe a habeas petition filed by a Pro se litigant more liberally than one filed by an attorney.

US v Neville, 82 F3d 1101 (D.C. Cir. 1996) • Touchstone for determining whether individual is public official is whether such individual performs sovereign function carrying with it significant measure of public trust.

Sandul v Larion, 119 F3d 1250 (6th Cir. 1997) • State employees may not rely on their ignorance of even most esoteric aspects of the law to deny individuals their constitutional rights,

Pietrowski v Town of Dibble, 134 f3d 1006 (10th Cir. 1998) • Action against person in his official capacity is, in reality, action against government entity for whom

person works.

Orin v Barclay, 272 F3d 1207 (9th Cir. 2001) • Section 1983 permits an individual whose federal statutory or constitutional rights have been violated by a public official acting under the color of state law to sue the official for damages.

Pell v Procunier, 417 US 817, 41 LEd2d 495, 94 Sct 2800 (1974) and
Procunier v Martinez, 416 US 396, 40 LEd2d 224, 94 SCT 1899 (1974) • The general public has the right to associate with a prisoner.

Spear v Sowders, 71 F3d 626 (6th Cir. 1995) • Prison officials relying on their special power to conduct administrative searches, may not search visitor who objects, without giving visitor the chance to abort visit and depart.

Alvarez-Machain v US, 96 F3d 1246 (9th Cir. 1996) • Pretrial detainee's constitutional rights are distinct from a prisoner's rights because the state can not punish a pretrial detainee.

Payne for Hicks v Churchich, 161 F3d 1030 (7th Cir. 1998) • Pretrial detainee has not been found guilty of a crime and therefore may not be "punished" by the state.

Morrison v Hall, 261 F3d 896 (9th Cir. 2001) and
Berry v Brady, 192 F3d 504 (5th Cir. 1999) and
Giano v Senkowski, 54 F3d 1050 (2nd Cir. 1995) •

Prison walls do not form a barrier separating prison inmates from the protections pf the Constitution: thus, when a prison regulation or practice offends a fundamental constitutional guarantee, federal courts will discharge their duty to protect prisoner's constitutional rights.

Morales v Mackalm, 278 F3d 126 (2nd Cir. 2002) • Inmate's transfer to psychiatric center shortly after filing a grievance supported inference of retaliatory motive.

Remie v City of Hedwig Village, Texas, 765 F2d 490 (5th Cir. 1985) and
Whalon v Roe, 429 US 589, 51 LEd2d 64, 97 Sct 869 (1977) • The Constitution protects individuals against invasion of their privacy by the government.

North Carolina v Pearce, 395 US 711, 23 LEd2d 656, 89 Sct. 2072 (1969) • Vindictiveness on the part of the judge.

Blackledge v Perry, 417 US 21, 40 LEd2d 628, 94 SCT. 2098 (1974) • Vindictiveness on the part of the prosecutor.

US N. Alaska Public Utilities Commission, 23 F3d 257 (9th Cir. 1994) • Supremacy clause establishes federal law as the supreme law of the land.

LSO Ltd. V Stroh, 205 F3d 1146 (9th Cir. 2000) • Under supremacy clause, a state may not immunize its officials from the requirement of federal law.

Cabberiza v Noore, 217 F3d 1329 (11th Cir. 2000) • Sixth Amendment has been made applicable to States through Fourteenth Amendment.

Mesareosh v US, 352 US 1, 1 LEd2d 1, 77 Sct. (1956) • Truthfulness of testimony ... "The dignity of the United States Government will not permit the conviction of any person on tainted testimony."

US v Fawley, 137 F3d 458 (7th Cir. 1998) • "Perjury" requires willful intent to provide false testimony, rather than confusion, mistake, or faulty memory.

Van Woudenberg Ex Rel. Foor v Gibson, 211 F3d 560 (10th Cir. 2000) • The prosecution may not deliberately deceive the court or jury by presenting false testimony.

US v US District Court for the Central District of California, 858 F2d 534 (9th Cir. 1988) • "If the government, police and prosecutors could always be trusted to do the right thing, there would have never been a need for the Bill of Rights." Ninth Circuit Justice Levanthal and his inter pretation on strict criminal liability.

US v Doe, 860 F2d 488 (1st Cir. 1988) • "Prosecutor does not represent an entity whose interest include winning at all costs; prosecutor's client is society. Which seeks justice not victory."

• "It is very important to silence the man who first cries out, 'The king is naked,' before others pick up the cry." Valentin Moroz - Ukranian Dissident

• "There is no more cruel tyranny than that which is exercised under cover of law, and with the colors of justice." Montesquier De L'Espirit Des Lois - 1748. US v Jannottie, 637 F2d 578, 614 (3rd 1982).

Tyler Estate (1926) 140 Wn. 679; 250 P. 456; 51 ALR 1088 • "Absurdities are not tolerated by law."

Individuals are not contemplated by the 16th Amendment nor 26 USC.

It is an undisputed fact that: "I do not have a Social Security number; I deny voluntary use of Federal Reserve notes and debt, and negotiable instruments; I express my denial of state created franchise; I am not a corporation or quasi-corporation nor am I an enfranchised person, a partnership, trust, or organization; I have not directly, indirectly, expressly, implicitly admitted to the IRS's Administrative (quasi-judicial) jurisdiction . I have not knowingly, informed, voluntarily signed a Form 1040, Form W-4, or other IRS instrument."

It is an undisputed fact that: "If you have no Social Security number, then use "Suspense File" for reference on all forms, documents, and letters (or "none" or "Religious Objector)."

X.
TENTATIVE RULING

In light of the laws cited, the facts presented, the failure of the IRS to respond in any capacity at any

level of performance, it is determined that no controversy exists, and that Faucher is in compliance with the Laws of God as well as the laws of man. Therefore the court must dismiss and does so with prejudice.

XI.
CLOSING

I hereby assevere that the foregoing facts stated above by me and contained within this instrument along with the enclosed and attached documents are true, correct, and complete to the best of my present knowledge, recollection, belief, and conviction. I state these facts under penalty of perjury under laws of the United States of America and that with this Asseveration I do claim all of my Rights all of the time and waive none of my Rights at any time for any cause or reason. 28USC1746; 18USC241; 18USC242; 18 USC 8; 31 USC 3124; MGL 268 §1A; MGL 106 §1-207; MGL 265 §37.

I stand ready to present my witnesses, evidence, and testimony as an Offer of Proof in support of my claims.

Executed, signed, and dated this twelfth Day of the eleventh Month in the Year of Our Lord Two-Thousand Eight, a.D.

s/ Patrick-Walsh: Faucher
Patrick-Walsh: Faucher
Respondent in Error

Sent via Priority Mail # 420 20217 9101 8052 1368 3034 0564 78

"But let your communication be, Yea, yea; Nay, nay: for whatsoever is more than these cometh of evil." Matthew 5:37 and "But above all things, my brethren, swear not, neither by heaven, neither by the earth, neither by any other oath: but let your yea be yea; and your nay be nay; lest ye fall into condemnation." James 5:12; Gordon v. Idaho.

Post Location, In Care

Of:

c/o 49 Mack road
F i t c h b u r g ,

Massachusetts, uSA

Non-Domestic

December 12th, 2008

a.D.

Sent USPS Priority Mail: # 420 02222 9101 8052 1368 3131 9687 97

Re: UNITED STATES TAX COURT
Docket No.: 27749-08

Virginia Esquivel, Paralegal Specialist, et al.,
Department of the Treasury
Internal Revenue Service
Office of Division Council
Small Business/Self-Employed
10 Causeway Street, Room 401
Boston, Massachusetts 02222-1061

Dear Ms. Esquivel,

As promised, please find enclosed copies of the correspondence between me and the Internal Revenue Service (IRS). The printer was quite accommodating and was able to print off a copy of the documents on hand most recently exchanged between the IRS and myself. It needs updating and will provide to you a more complete compilation in the near future.

As you can see in the enclosed documentation, the IRS refused to grant me any administrative hearing as requested in writing. In anticipation of future hearings or court trials, I initiated Discovery as a Right and even then the IRS ignored my requests. The IRS has willfully and knowingly violated my rights especially my right to due process and equal protection of the law. The IRS also falsified data on the record sent to me.

In searching for proper actors to contact in this dispute, I found the Taxpayer Advocate Service and Nina E. Olson, National Taxpayer Advocate. She, as well as many other individuals within the IRS system were sent copies of the documents that you now possess. To date only you, Ms. Esquivel, has responded. It is ironic indeed that while searching for a mailing address for Ms. Olson that I found a document from her office castigating the IRS for its on-going rudeness, indifference, arrogance, and improper/questionable activities. The IRS continues to use the United States Postal Department and Postal Service to ply their questionable trade and activities.

In contrast, I faithfully responded to and properly disputed, timely and with specificity, each and all of their allegations. The IRS willfully failed to respond and assert their standing and failed to make an offer of proof, as requested, and now their bogus allegations must fail.

In light of the above incidents, the IRS lost standing and jurisdiction in this matter and the issue

is now moot. They were bound by The Doctrine of Nihil Deceit and The Doctrine of Silent Acquiescence. The doctrine of Latches has overtaken them. Their failure to object timely is fatal to their bogus actions and allegations. The claims of the IRS are null and void ab initio.

On the other hand, I am in compliance with the law at Pub. L. 97-280, the Mosaic Law, and Seeger, et al. My position is founded on and is in compliance with the Laws of God, the Laws of Nations, and the Laws of the United States. My position is defensible lawfully, legally, and religiously. As you review the documents you should understand and perceive the importance of this case. It's the last stop, administratively, on a journey that started in earnest by 2004, a. D., and will eventually end at the United States Supreme Court.

Also, please answer the following: (a) Who is the BAR Attorney of record in this case, and with specificity (b) why is your written communication originating out of the Small Business/Self-Employed division of the Office of Council?

In the meantime, I stand ready to present my witnesses, evidence, and testimony as an Offer of Proof in support of my claims. You are the holder in due course of the documents.

I respectfully remind you, et al., of the Code of Professional Responsibility and request that you, and those that follow, perform to the Cannons listed therein.

I reserve all my rights at all times and waive none of my rights at any time especially my right to time and my right to full, complete, and continuing Due Process of Law at each and every turn of events in all matters concerning this dispute 28USC1746; 18USC241; 18USC242; MGL 268 §1A; MGL 106 §1-207; MGL 265 §37.

No telephone calls will be permitted, allowed, or entertained from this point on. All communication shall be in writing and posted timely to allow for delivery, acceptance, and reply via the Post Service. Any attempt to contact me by any means other than written letters sent via USPS first class mail, postage pre-paid in full, bearing on the sealed mailing envelope an official postal stamp and postal dated cancellation mark by and of the receiving post office/initial postal reception/distribution center, will be considered a trespass. All communication, now and in the future, shall be in writing on your letterhead, and above your original, handwritten signature followed by the printed spelling of the handwritten signature of the writer/signatory of the instrument. As if on the wings of a butterfly, the spoken word soon fades away, yet the written word endures forever. Please note that there is no Mister or Mr. in my name. Direct all written communications to:

Patrick-Walsh: Faucher
Post Location, In care of:
c/o 49 Mack road [near 01420]
Fitchburg, Massachusetts uSA
Non Domestic

without prejudice,

s/ Patrick-Walsh: Faucher
Patrick-Walsh: Faucher

Signed at Fitchburg on the twelfth day of December in the year 2008 anno Domini.

Punctuation and etcetera in all document and letter exchanges between parties shall be construed, interpreted, applied, and controlled per Unites States Government Printing Office Style Manual 2000 as issued by the Public Printer under authority of 44 USC 1105, Washington 2000. ISBN 0-16-050082-6 (Paper). USGPO Style Board, Roy W. Morton, Chairman, et al.

The Doctrine of Nihil Deceit is cited, Vide 15 Vin. Ab. 556; Dane's Ab. Index, h. t.

NOTICE: Pure and simple silence cannot be considered as a consent to a contract, except in cases when the silent person is bound in good faith to explain himself, in which case, silence gives consent. 6 Toull. liv. 3, t. 3, n. 32, note; 14 Serg. & Rawle, 393; 2 Supp. to Ves. jr. 442; 1 Dane's Ab. c. 1, art. 4, §3; 8 T. R. 483; 6 Penn. St. R. 336; 1 Greenl. Ev. 201; 2 Bouv. Inst. n. 1313.

The Doctrine of Silent Acquiescence is cited, Scott v. Jackson, 89 Cal. 258, 26 P. 898; DeBoe v. Prentice Packing & Storage Co., 172 Wash. 514, 20 P.2d 1107, 1110.

Post Location, In care

of:

c/o 49 Mack road
F i t c h b u r g ,

Massachusetts

Non-Domestic
January 7th, 2009, a.D.

Docket No.: 27749-08
Letter of Dispute

Clarissa C. Potter, Act. Chief Council
Michael R. Fiore, Assoc. Area Council
Thomas R. Thomas Div. Council
Francis F. Regan, Area Council
Internal Revenue Service
Room 401
10 Causeway Street
Boston, Massachusetts 02222-1061

Dear Mr. Fiore,

Here is a brief excerpt from a letter disputing previous allegations made by the IRS. The letter was dated August 5th, 2008, and directed to Ms Spendlove, Ogden, UT.:

(Begin excerpt)Jointly and Severally
Notice to the Agent is Notice to the Principal
Notice to the Principal is Notice to the Agent

This letter is in response to your written communication and written presentment marked July 8th, 2008, said writings enclosed, returned for cause

without dishonor, acceptance declined, non-assumpsit, said writings being the latest in many non-responsive writings by you to me to date. I have made inquiries, ask questions, directions, instructions, and have requested an administrative hearing to resolve this dispute and you have failed to respond to my requests. With particularity I have requested an administrative hearing to resolve this dispute and requested the information from you needed by me to begin the process and exhaust all of the administrative remedies available to me. I was warned by my next friend that the IRS would disregard any and all attempts to resolve the matter other than to "collect." I was warned that any and all requests made by me would fall on deaf ears and that the IRS machine would grind on regardless of equal protection and due process. It is now crystal clear to me that my next friends were correct. Therefore, elsewhere in this reply package I have listed the crimes and fraud perpetrated by the Internal Revenue Service (IRS), its employees, agents, and mechanisms. I dispute any alleged nexus between myself and Internal Revenue Service. I dispute your allegations that I am a taxpayer, that I "have" a Social Security Number or taxpayer identification number, that there is a tax due, and that I have a duty to file and pay taxes. I dispute the alleged amount of the purported tax, interest, and penalties allegedly due and any portion thereof.

Comes now the Respondent in Error, Patrick-Walsh: Faucher, to deny every material fact and allegation on the face of the attempt to collect not specifically admitted to herein.

COVER SHEET

PAGE ONE

You allege "Department of the Treasury" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Internal Revenue Service" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

You allege "Ogden, UT 84201-0040" I have lack sufficient knowledge to answer this allegation and therefore I deny the same.

(End excerpt)

Mr. Fiore,

The above dispute was repeated many times over as I answered each and every allegation ever tendered by the Commissioner, the IRS, and the agents. Those many letters of dispute address each and every allegation ever made by the IRS. Many contained a request for an Administrative Hearing and others demanded an offer of proof. You can see for yourself the many letters as recorded in the Appendix, also now known as Exhibit A.

I dispute your most recent writings, incorrectly dated Dec.29, 2008. The correct date of making and posting can only be January 2nd, 2009, a.D., the day the toll ended. I am certain that you were not attempting to take unfair advantage during a declared emergency while knowing that I was without data and computer to answer your motion.

As you can imagine I dispute your present

motion and your prayer for an order against me to the Commissioners benefit; I dispute every allegation proceeding from your hand. With particularity I dispute your offering of a Notice of Deficiency to the Court as if it was valid. At best it is mere prima-facie evidence that something may be due. But this allegation has been disputed in the past, many times. You offer nothing new in this area, just warmed over pablum resurrected from the past. Your claim fails for many reasons and here are two: a) The Notice of Deficiency was never perfected administratively and the IRS failed to present an offer of proof when one was demanded; b) When I was denied Administrative Hearings, which were requested in writing some nine+ (9+) times, the IRS campaign came to a screeching halt and disintegrated when the first request was denied. This is blatant denial of due process and equal protection of the law. This violation destroyed the Commissioner's campaign. All that followed and that was "produced" or "accomplished" by the IRS is null and void without affect/effect. I also requested offer of proofs at least twice that went unanswered and I made formal letters (some 12 or more) of dispute concerning bogus letters containing tainted information tendered by your client, the IRS. The Commissioner and all that follow in his foot steps are dishonorable.

There is the problem of seemingly altered documents offered by the IRS in support of the position of the Commissioner. To the best of my present knowledge, and belief, I never had an IRA, but I believe that I have a tax-exempt pension. This along with other discrepancies have the appearance of

attempts to alter the record under color of law and to mis-inform and mis-direct the Court as a result thereof.

In your letter, Michael R. Fiore, you indicate that "*** are apparent therein." which can be found on page three (p.3) in paragraph 9. I gather from that statement and context that you read and understand the contents of what is now called Exhibit A, a/k/a the Appendix. If this is true, Michael, then how can you possibly make the claim five (5) times that I present "*** frivolous and groundless arguments ***." I suggest that I present facts, that I present law and good theory of law, that I present well settled cases to refer to for guidance and direction, that I present proper Asseverations and averments, and that I make real claims upon which the Court can act.

This concludes my abbreviated, formal dispute of your letter, your motion, your prayer for the court to validate your absurd and bogus claims, and this assuredly not only lays to rest the null and void documents upon which you do form your untenable position, but buries them.

s/ Patrick-Walsh: Faucher
Patrick-Walsh: Faucher
Signed and dated January 7th, 2009, a.D.

I certify that a signed original was sent to the Respondent and a copy was sent to the Court. The letter and copy were placed in envelopes and they posted on January 8th, 2009, a.D., and sent via United

States Postal Service, first class mail, postage paid in full. Copies to be included in Exhibit A, the APPENDIX, p.640.

s/ Patrick-Walsh: Faucher
Patrick-Walsh: Faucher
Signed and dated January 8th, 2009, a.D.

End of Volume II.

EXHIBIT - C

UNITED STATES TAX COURT

Patrick-Walsh: Faucher,
Petitioner

v.

Commissioner, IRS, et al.,
Respondent

Docket No.: 27749-08

Motions

A. Motion to Quash Respondent's Motion to dismiss and to secure an order against the Petitioner in favor of the Respondent.

B. Motion to vacate and make null and void all written communications and presentments produced and tendered by the Commissioner, Internal Revenue Service (IRS), and his/her agents, commencing with the first refusal and/or failure of the IRS to provide an Administrative Hearing as requested and demanded in writing by the Petitioner.

C. Motion for Writ of Mandamus to compel the Commissioner to immediately convene an Administrative Hearing as previously requested/demanded in writing by the

Petitioner.

D. Motion for an order of dismissal with prejudice of all and any claims tendered by the Commissioner, said order in favor of Plaintiff and against the Commissioner based on law, not admitted facts.

E. Motion to consider Plaintiff's status as an ambassador and give leave to withdraw without any action whatsoever on the part of the Court other than an expressed opinion and ruling that all Administrative Procedures have been met and preserved to the Petitioner and that the matter is best suited to be heard the United States Supreme Court who has original and exclusive jurisdiction concerning ambassadors.

F. Motion to find and enter an order and ruling that the Petitioner, as a matter of law, is in compliance with the law at Pub. L.97-28 and that the Petitioner is not in violation with the alleged conflicting laws of the Internal Revenue Code.

G. Motion to dismiss the Commissioner's actions, to void and abolish all IRS documents, and to issue a permanent injunction against the Commissioner and his agents thus preventing any further action and/or similar actions against the Petitioner now, or in the past, or in the future.

H. Motion to apply sanctions to the Commissioner and his/her agents and representatives for willful misrepresentation of facts and callous disregard for the law and procedure.

Judge, I have heard it told of times gone by that the United States Supreme Court uses the least significant appealable error upon which to base a decision, even if there are five, ten, or twenty appealable errors. I recommend that the Court simply dismiss out the Commissioner's motion, case, pleadings, writings - all of it - based on the fact that their failure to provide an Administrative Hearing as requested in writing rendered their position null and void from the beginning and that any further action by the Court relying on said tainted material presented by the Commissioner to the Court would result in a void judgement. The Commissioner lost honor and standing by and through a violation of rights of due process and equal protection of law.
However if you choose, Judge, to compel the Commissioner to conduct an Administrative Hearing, then I demand, as an appropriate burden that the hearing be conducted in Fitchburg, Worcester County, Massachusetts.

The Petitioner wishes to point out to the Court that he is NOT an individual schooled in the law, but as an individual exercising his right under law for the action of the Court. As such, the Petitioner asks the Court look to the substance of the pleadings rather than the form and asks the Court to take judicial notice pursuant to Section 32 of the Judiciary Act of 1789 (1

Stat. 73) which specifies that "courts respectively shall proceed and give judgement according as the right of the cause and matter in law shall appear unto them, without regarding any imperfections, defects, or want of form." The Petitioner further asks the Court to take judicial notice pursuant to Rule 201 of the Federal Rules of Evidence of the enunciation of principles stated in King v. Knoll (No: 04-04149-JAR), Whitney v. State of New Mexico (113 F.3d 1170), and Haines v. Kerner (404 U.S. 519), wherein the courts directed that those who are unschooled in law making complaints/pleadings shall have the Court look to the substance of the complaint/pleadings rather than the form and hereby makes the following asseverations, answers, complaints, pleadings, notices, and demands in the above referenced matter without waiver of any defenses.

Comes now the Petitioner, Patrick-Walsh: Faucher (Faucher), in Special Visitation by way of these written communications, to move and compel the Court to act favorably on behalf of and for the Petitioner on one or more or all of the Motions outlined above.

Speaking on the Motions collectively. Because the averments, facts, laws, writings, presentments, and briefs offered by me in support of my motions are not only similar but are intertwined and connected, it is logical to address all of them collectively. It appears to be a novel approach but a reasonable and logical approach none the less. Simply put the denial of a Administrative Hearing renders null and void from the

beginning any and all activities by or on behalf of the Commissioner and his Representatives. You can not argue that which does not exist. The issue is moot. You must dismiss.

The theory of law tendered by me is substantially stated in the accompanying documents. There are only issues of law to be determined. There are no facts to be determined. The facts are present and noted and if the Councillors had in fact read my pleadings and documents they would know that I agree that I did not file and pay taxes - but they would also know that I am not one who is required to file and pay taxes as a matter of law. Incidently, I did not file and pay Argentinian taxes and I am sure that you, Judge, did not file and pay Estonia taxes either. We are not required to do so as a matter of law. At a bench trial I am certain that I can make the cut and prevail as a matter of law based upon Pub. L. 97-280, a law that I am in compliance with and exempts me from any requirement to file and pay taxes in the United States or the United States of America.

There may be an appearance based on the volume of some of my answers to the writings of the IRS that they may be frivolous, but I assure you that my answers in that area are genuine and proper. Some years back Congress directed the IRS to use the Uniform Commercial Code (UCC) to process tax actions. Failure to answer each written communication and presentment would be fatal as the IRS would then perfect a judgement. Failure to object timely is fatal. I have always and consistently disputed in their documents that which I do not agree with and agreed with things that I do agree with. I religiously disputed

each and every incorrect document presented to me in a methodical and logical way. This method produced copious amounts of paperwork but one can easily discern my full and complete answers and gloss over them and realize that the IRS was prevented from perfecting a claim. But the IRS never re-addresses the disputed issues with a better argument, an averment, an answer, or even an Offer of Proof, as requested by me in writing. They simply re-publish the same old argument with a new date, form number, and new name affixed to it and re-present it as if it were the word of god. Then I am forced again to dispute in writing and that generates more paperwork. I have never allowed the presumption of a perfected claim by the IRS; they stand in dishonor as defined by the UCC as a result of their failure in this area. This is where the criminal acts come into play. As an example they choose to substitute "IRA" as a taxable source when it should be a qualified tax-exempt pension. I never had an IRA. Please note that the office of Council of record is the IRS' Small Business/Self-Employed Division; I now suspect that the Master File has been adjusted to indicate that I am in commerce as a manufacturer of pharmaceuticals or some other corporate entity. But I have already disputed any presumption that I am a corporation.

In a letter dated January 2nd, 2008, (December 29, 2008, tolled to January 2, 2008) signed by Clarissa C. Potter, by and through Michael R. Fiore, along with Thomas R. Thomas and Frances F. Regan. and indicated within their letter in paragraph 9 of the letter that one or more of the counsels did in fact read my answer(s) and the statements of facts and the

theory of laws as written and presented to the Commissioner/IRS. These same statement of facts and laws are now presented to the Court for a legal determination.

The Respondents imply five (5) times within their letter that my writings of facts and laws are frivolous and groundless. Bearing in mind that they infer that they read it, I state emphatically that their signed writings seem to be an apparent mis-characterization of the answers, replies, facts, and laws cited by me and it is possibly an attempt to misdirect the Court and alter the record in this matter. This same tactic and method of misdirection and discredit was detected and noted within the many, repetitive, duplicate documents tendered by the Commissioner and his/her agents. Possibly none of the Councilors read my documents; that the reference to my writings was poorly worded; that an impression that the answers were read when in fact they were not; or projected an incorrect or distorted view of their intentions. Their reply could simply be misplaced boiler plate rhetoric.

To aid and assist the readers of the statement of facts and laws in this case please see and read Petitioner's Exhibit A entitled "APPENDIX" with an index to locate important documents. The files are in ascending chronological order and the pages are numbered. The Appendix is cited and is hereby incorporated into this set of motions and the Petition in general by reference.

I am aware that I am required to exhaust all of the available Administrative Remedies before going to the higher Federal Court. The Commissioner has, and

his/her agents have, continuously denied me the Right to an Administrative Hearing. The petition to this Court is the last refuge of the Administrative Process - the prior hearings were denied to me, a violation of due process and equal protection of law. Before bringing this issue before the United States District Court, the Federal Courts, I must attempt to fully discharge my duty to seek and exhaust all possible Administrative Remedies, a prerequisite for admission into the upper Federal Courts.

Page Number for the following SECTIONS:

9 Jurisdiction, section 1
13 Pleading Special Matters, Section 2
17 Defenses and Objections
13-17 The Court must dismiss
20 Negative Averment
24 Affirmative Averment
29 Questions Presented for Answers
29 Conflict in laws
32 Statement of Parties
33 Authorities
42 Statement of Facts and Proceedings Settlement of the Case
45 Argument
48 Conclusion
51 Undisputed Facts
54 Appendix of Authorities
67 Tentative Ruling
68 Closing

The above titles and arrangement are the suggestion of Antonin Scalia.

I.
JURISDICTION
Section One

The UNITED STATES TAX COURT (USTC) and the INTERNAL REVENUE SERVICE (IRS) do not have jurisdiction in this case because:

1. All jurisdiction is founded on consent. I do not consent. I object. Any presumption of jurisdiction is disputed. Any presumption of jurisdiction is against my will and over my objection. My objection is founded upon refusal for cause.
2. Being the government and IRS are operating under contract/compact/treaty of the Law Merchant, it is mine to refuse for good cause shown. I refuse for good cause.
3. Silence gives consent, is the rule of business life. I have not been silent; I have disputed with vigor, for cause and with particularity, each and all written communications presented to me by the IRS.
4. Silence gives consent, is the rule of business life. The IRS has been silent on all of my asseverations, averments, answers, disputes, and replies to their allegations. Their failure to address my written communications binds them. My answers stand as fact in law for want of proper and timely response by the IRS. Now, silent acquiescence does bind the IRS.
5. To stand by, in silence, and see another sell your property, binds you. Unlike the IRS, I do not stand by in silence. I have repeatedly and timely

answered each and every letter, form, and written communication sent to me by the IRS. The IRS has repeatedly failed to respond to my written communications. The Doctrine of Nihil Decit prevails. Their answer in fact, under this Doctrine, simply is: they do not have jurisdiction, Faucher is in full compliance with the law, no verified claim has been presented upon which relief can be granted; jurisdiction, if any should arise, is properly in the venue of the United States Supreme Court which has original and exclusive jurisdiction in matters concerning ambassadors.

6. Being the IRS is operating under the UNIFORM COMMERCIAL CODE (UCC), they stand in dishonor for failure to properly and timely answer any of my asseverations, my prompt and timely answers and denials, and my complete and thorough dispute(s) of their writings. Their dishonor is an effective estoppel against the IRS now preventing them from establishing jurisdiction and from proceeding further in this and similar matters.

7. A refusal for good cause shown has been filed and is found embodied in the attached supporting documents.

8. These are mere instances of the use of the maxim in the Municipal Law.

9. In the Law of Nations, it is equally potent.

10. The Constitution for the united States of America is the Supreme Law of the Land as are the Treaties and the Law of Nations.

11. Silent acquiescence in the breach of a treaty

binds a nation (Vattel, ch. 16, § 199, book 1). The silence of the IRS is deafening in this matter and it does bind them.

12. The Petitioner, Patrick-Walsh: Faucher does not have a Social Security number.
13. The IRS by and through its officers and agents failed to invoke and establish jurisdiction or re-establish jurisdiction when it was challenged.
14. The IRS lost jurisdiction, if they had any at all, when they failed to commence an administrative hearing as requested by Faucher, a violation of equal protection and due process of law, and when they failed to timely dispute any of my asseverations, answers, and averments and to make an offer of proof.
15. The IRS can not establish jurisdiction as a result of their continuing criminal activities including without limitation, expansive context: Misconduct in Office; Obstruction of Justice; Falsifying the Record; Simulated Legal Process; and other felony and misdemeanor crimes relied upon by the IRS officers and agents to further a scheme.
16. I am not a taxpayer.
17. I am a non-taxpayer.
18. I am not a tax protestor.
19. I am a religious objector.
20. I am in compliance with Pub. L. 97-280.
21. I am an ambassador in the Kingdom of Israel, Elohim Dominion.
22. I am a member of the Tribe of Reuben, Kingdom of Israel.
23. The original and exclusive jurisdiction

concerning ambassadors is in the United States Supreme Court (USSC), not the USTC.

24. I have exercised my right to self-determination and have expatriated from the United States, united States of America, Commonwealth of Massachusetts, and other such fictions into the Dominum of Elohim, the Kingdom of Israel, in service to the God of Abraham, Isaac, and Jacob.

25. My honorable and peaceful actions are in agreement with International Public Order.

26. The actions of the IRS are not in accord with International Public Order. In fact they are in direct conflict with good order and are a trespass.

27. I a Denizen, Stranger, and Sojourner among you.

28. I am not a citizen, resident, alien or other fictional construct of United states. I am a citizen of the Kingdom of Israel, Elohim Dominum.

29. I am not a citizen of the United States, the united States of America, or a national of either, nor an alien nor a resident of them. My status in your country, states, and fictions is that of a denizen, sojourner, and stranger among you and as ambassador of the Kingdom of Israel, Tribe of Reuben, Dominion of Elohim, the God of Abraham, Isaac, and Jacob. I belong to Elohim Dominion, the Kingdom of Israel. I am a subject (citizen) thereof. I subscribe to and I pledge myself to the Mosaic Law, the Law of God, Elohim — the Creator, the Creator of the Universe, the Supreme Being.

30. I am of the Dominion. I belong to some Thing else. I do not belong to you, the state. I belong to the Kingdom of Israel, Elohim - the God of Abraham, Isaac, and Jacob — The Supreme Being.

31. I am compelled and moved in this matter for eternal salvation and cite the "Law of Necessity" also known as the "Doctrine of Necessity."

32. Faucher, the Petitioner, is eligible for Article I and III courts.

Section Two

Title 28 Appendix
Federal Rules of Civil Procedure
III, Rule 9
Pleading Special Matters

(a) Capacity.

It is not necessary to aver the capacity of a party to sue or be sued or the authority of a party to sue or be sued in a representative capacity or the legal existence of an organized association of persons that is made a party, except to the extent required to show the jurisdiction of the court. When a party desires to raise an issue as to the legal existence of any party or the capacity of any party to sue or be sued or the authority of a party to sue or be sued in a representative capacity, the party desiring to raise the issue shall do so by specific negative averment, which shall include such supporting particulars as are peculiarly within the

pleader's knowledge.

The supporting particulars, as are peculiarly within the pleader's knowledge, are substantially listed below, but are particularly, and with specificity, presented elsewhere in this written communication as a whole along with the original supporting documents attached. See Exhibit A, APPENDIX.

I distinctly and formally aver that:

1. The IRS is not a natural born , living, flesh and blood man; it is a fiction.
2. A fiction can not have intercourse with a non-fiction.
3. I am a natural born, living, flesh and blood man, not a fiction.
4. The IRS attempts to operate on an alleged "law" or contract that is so vague and obscure as to become, and be, and is, an absurdity in both law and fact and therefore is void from the beginning — it is un-Constitutionally vague — it is vague and so complex that even educated parties can not accurately decipher the double-speak of the alleged "law" and the alleged "rules and regulations." I offer to the IRS, its officers, employees, agents, and actors an opportunity to bring forth their offer of proof, in full detail, the verified basis upon which they attempt to move and a verified claim upon which relief can be given.
5. No law requires a flesh and blood, natural born man, to file and pay taxes; any presumption of

such a law or obligation is hereby disputed and an offer of proof is demanded from the IRS.

6. I operate as a citizen/subject of the Kingdom of Israel, Elohim Dominum; I am an ambassador in the service of the God of Abraham, Isaac, and Jacob.
7. I have properly annulled, abrogated, rescinded, and destroyed the Social Security compact that I thought I had with them thus removing the link; the nexus, between myself and the IRS and like agencies.
8. I have properly expatriated to the Kingdom of Israel and am subject to the King's laws.
9. No jurisdiction attaches to me either by person, by subject matter, or by venue.
10. If somehow jurisdiction eventually attaches, then the proper venue shall be in the United States Supreme Court, the only court having original and exclusive jurisdiction in this matter..
11. No venue within a kill/zone or dead/zone shall be valid. A kill/zone or dead/zone shall be defined as an area, usually costal, bordering the great salt seas that are subject to the destructive flow and forces of a water wave or waves such as a tsunami or subject to the liquidization of the soil due to earth quake activity. All venues shall be located safely inland beyond the striking distance of tidal waves/tsunami caused by earth quakes, locally or globally, or other destructive acts of man or God. We are warned to flee to the mountains for safety, head for the Worcester hills for safety.

12. The supporting witnesses, evidence, and testimony can be found documented within and throughout the documents contained in this mailing.

What is the meaning of supporting particulars ? It is MY pledge to something else: that I have assumed my position among the powers of the earth, that I pledge to support different declarations, and that I am going to quit trespassing across their intellectual property.

13. It is apparent and self-evident and fully documented and illustrated within and throughout these written communications that I am not of the US or USA or any of its/their states nor subject to their laws; that I agree with and am subject to the Mosaic Law, the Holy Scriptures, of the Kingdom of Israel. It is equally self-evident that I am sanctified from, and out of, the mountain and into a foreign place and am there and subject to the laws of the Kingdom of Israel. This can not be disputed by rational thinking men of good will. See the writings and Asseverations and the supporting documents offered in this written communication. The IRS has never challenged my position and are bound thereby.

As this has now passed, then one must go to:

Title 28 Appendix
Federal Rules of Civil Procedure
III, Rule 12

Defenses and Objections

(h) Waiver or Preservation of Certain Defenses.

> (1) A defense of lack of jurisdiction over the person, improper venue, insufficiency of process, or insufficiency of service of process.
>
> (3) Whenever it appears by suggestion of the parties or otherwise that the court lacks jurisdiction of the subject matter, the court shall dismiss the action.

I also offer, and I do aver and put forth a defense of:

14. Lack of jurisdiction over the person: I am not a party to the alleged action.
15. Proper venue: Only if and when jurisdiction attaches, then it must be in the United States Supreme Court, the court of original and exclusive jurisdiction for ambassadors.
16. Improper venue: A court in the City of Boston, Commonwealth of Massachusetts.
17. Insufficiency of process: lack of a verified claim, process obtained by misconduct in office, obstruction of justice, falsifying the record, and simulated legal process.
18. Insufficiency of service of process: a corporate fiction can not engage in an exchange or process with a natural born, living, blood and flesh man that is a non-fiction actor.
19. The IRS by and through its agents are suborning mis-statements and perjury, and are

fiction actors attempting to entice/coerce passive/ignorant victims by: involuntary judgement (18USC § 1506); impeding a matter under agency/department investigation, administration, or jurisdiction (18USC § 1519); assaulting a foreign official (18USC § 112); extortion of a foreign official (18USC § 878); enticement to slavery by enticing *** into involuntary servitude (13th Amendment; 18USC § 1583); enticement to slavery by ordering a person *** [to be a] US Citizen (13th Amendment; 18USC § 1583); obtain forced labor (18USC § 1589); criminal conversion of property to their own use; trespass against an innocent and his property; and other shameful, immoral, and illegal and unlawful actions against me committed by the IRS and its agents and representatives as documented, written, illustrated, and contained within these documents taken as a whole.

20. Failure of the IRS to state a claim upon which relief can be granted:

In order for there to be a "valid" assessment it must be made on an Assessment Certificate with a "supporting list." The IRS has refused/failed to produce the evidence of a claim. There is no verified claim. Therefore the court must dismiss.

21. There is one particular form that the IRS uses as "proof" of their "valid" assessments, that form is a 4340 form. However, that only lists a summary of the credits, debts and the alleged

date that a 23C Certificate of Assessment (Summary Record of Assessment) that was allegedly signed by the assessment officer.

22. A 4340 form is only prima facie evidence that an assessment was made, it is not the assessment itself. In the Internal Revenue Manual (IRM) it states that a 23C is a "common" form and that the Assessment Certificate (primary assessment) is the "legal" document that authorizes collection.

23. In order for there to be a "valid" assessment it must be made and verified on an Assessment Certificate with a "supporting list." The IRS has failed to produce a verified claim in the form of an Assessment Certificate with a "supporting list" as specified in their own rules. The offer of an inferior or lesser form or presentment fails to rise even to a level of mere prima facie evidence of a claim. To proceed under this ruse is a continuing, bald-face attempt by the IRS to commit entrapment by cunning obfuscation, dissemble, deception, misdirection, conversion of property, and fraud. To offer a such an inferior form as a "proof" of claim is nothing less than: Misconduct in Office; Obstruction of Justice; Falsifying the Record; Simulated Legal Process; and other felony and misdemeanor crimes relied upon by the IRS officers and agents in a conspiracy to further a scheme. Upon failure of the IRS to produce an offer of verified proof, the court must dismiss with prejudice.

Here comes the Petitioner and I do now call the IRS's

bluff on this issue and raise them an offer of proof. I challenge the validity of their lesser and inferior claims and allegations and any and all claims of jurisdiction. Without a verified offer of proof entered onto the record by a competent witness having first hand knowledge of the matter at hand, the court must dismiss.

The court must dismiss.

I specifically aver that the IRS and the Department of Justice (DoJ) do not have jurisdiction in this case and the USTC is the wrong court venue. See summary of facts here and a thorough presentation in the accompanying documents and written communications.

Negatively, I aver that:

24. I am not an attorney or lawyer.
25. I am not trained or schooled in the law or its artful words and phrases.
26. I am not not a citizen or resident of the Commonwealth of Massachusetts.
27. I am not a citizen or resident of the United States of America.
28. I am not a citizen or resident of the United States.
29. I am not a citizen or resident of any state, province, or territory of France, Canada, or the United Kingdom (Great Britain).
30. I am not a resident residing in this country.
31. I am not an alien residing in this country.

32. I do not possess dual citizenship.
33. I am not a taxpayer.
34. I am not a tax protestor.
35. I am not a corporation, trust, organization, or partnership.
36. I am not a fiction.
37. I am not required to file and pay taxes.
38. I have no duty to file and pay taxes.
39. I do not pay taxes, but I do pay Tithes.
40. I do not engage in, use, or have insurance.
41. I have no 501(c)3 church affiliations.
42. I have no organized religious affiliations.
43. I do not have a driver license.
44. I do not have a Social Security number.
45. I do not have a Social Security Administration application, contract, agreement, accord, or number.
46. There are no material issue of facts to be decided.
47. I do not consent to jurisdiction, I dispute jurisdiction.
48. The DoJ does not have subject matter or personal jurisdiction.
49. The IRS does not have subject matter or personal jurisdiction.

50. The IRS cannot establish jurisdiction over the property, interests, and endeavors of a person or individual without a Social Security Number.
51. No verified claim upon which relief can be granted was tendered.
52. The IRS failed to state a claim upon which relief can be granted.

53. The IRS by and through its officers, employees, agents, and actors did not invoke and establish jurisdiction.

54. All allegations offered by the IRS were formally disputed, word for word, line by line, precept upon precept, in total.

55. The IRS did not dispute any of my letters, answers, averments, and/or asseverations.

56. The IRS did not even respond to any of my letters, answers, averments, and/or asseverations.

57. The IRS did not act in compliance with the laws, rules, regulations, mandates, and the well established procedures of the Uniform Commercial Code (UCC).

58. As a result of its violation of the UCC's procedures, the IRS did not invoke and did not establish jurisdiction nor produce any valid, verified instrument for presentation, they did not perfect an administrative remedy; therefore they fail and their position is hollow, empty, without merit, and merely of color of law resulting in trespass.

59. The IRS can not establish jurisdiction as a result of their continuing criminal activities including without limitation, expansive context: Misconduct in Office; Obstruction of Justice; Falsifying the Record; Simulated Legal Process; and other felony and misdemeanor crimes relied upon by the IRS officers and agents to further a scheme.

60. The IRS lost jurisdiction, if they had any at all, when they failed to commence an administrative

hearing as requested by Faucher, a violation of equal protection and due process of law.

61. The IRS can not dispute the fact that they used the United States Postal Service and the U. S. mail and postal system to promote a fraudulent scheme.
62. The Notice of Deficiency is not valid, it is defective.
63. The process is not valid, it is defective.
64. The service is not valid, it is defective.
65. The venue is not valid, it is defective and it is improper, and it is wrong venue.
66. The IRS has no standing.
67. They have no capacity nor authority to sue.
68. The Petitioner, Faucher, is not a party to be sued.
69. There is no nexus to Faucher establishing jurisdiction.
70. There is no subject matter or personal jurisdiction.
71. Attorneys and lawyers can not testify; a competent witness with first hand knowledge of the facts is the bonafide means to introduce evidence and testimony in a case.
72. The retirement pension system can not pay out in gold.
73. The check issued by the retirement pension system can not be redeemed in gold.
74. The check issued cannot be redeemed in anything other than in Federal Reserve notes.
75. The Federal Reserve notes can not be redeemed in gold or silver, only for other Federal Reserve Notes.

The court must dismiss.

Affirmatively, I aver that:

76. I am a natural born, living, flesh and blood man.
77. I am a non-taxpayer.
78. I am a religious objector.
79. I am in compliance with Pub. L. 97-280 to obey God and follow His Laws.
80. I am a citizen of the Kingdom of Israel.
81. I am an ambassador in the Kingdom of Israel, Elohim Dominion.
82. I am an ambassador of the Kingdom of Israel in the service of the Creator, Elohim, the God of Abraham, Isaac, and Jacob.
83. As a subject and ambassador of the King, I am bound to do His bidding and follow His Laws.
84. The Doctrine of Necessity is a bonafide, valid, and verifiable defense to my actions in this matter.
85. I am a Hebrew, Tribe of Reuben.
86. I am required to pay tithes and offerings.
87. I do pay tithes and offerings.
88. I am a Denizen, a Stranger and Sojourner in this country (as per Leviticus 25:23).
89. I am required to practice strict liability in lieu of insurance (limited liability).
90. The church is where two or more individuals come together in His name.
91. The original and exclusive jurisdiction concerning ambassadors is in the United States Supreme Court.

92. Jurisdiction over ambassadors working in the United States resides in the Supreme Court of the United States, and this issue must properly be presented before that court as only the United States Supreme Court has original and exclusive jurisdiction concerning affairs and issues of ambassadors.

93. There are issues of Federal Law under the Supremacy Clause in the Constitution for the united States of America, and Federal statutes as they relate to ambassadors and diplomatic personnel working in the United States.

94. There are issues of Federal Law under the Free Exercise Clause in the Bill of Rights, Constitution for the united States of America, and Federal statutes as they relate to religious free exercise.

95. There are issues of Federal Law under the Law of Nations and The Treaties as they relate to expatriation and the Right of Self Determination.

96. There are issues of Federal Law under the Uniform Commercial Code, both national and international, as they relate to the administration of the vexatious tax laws inferred by the IRS.

97. If jurisdiction attaches then an issue of law only has been raised to be tried at the bench by a judge as there are no facts to be tried in this matter.

98. The Imprimatur of Congress at 97 Pub. L. 280, controls and that I must obey and practice the teachings of the Holy Scriptures.

99. Expatriation at 15 Stat. 249 is a right; expatriation is a right under the Law of Nations.

100. Notice under Fifteen Statutes at Large Two-hundred Forty-nine (15 Stat. 249) was effectively served and that I, left the jurisdiction of the federal government of the United States (the united States of America) and asserting and claiming expatriation into the jurisdiction of the Kingdom of Israel subject to His Laws.

101. The Federal Reserve notes can only be redeemed in other Federal Reserve notes. One can not pay for anything with Federal Reserve notes, but only to discharge a debt with them.

102. The position of the Social Security Administration is that without a Social Security Number, one cannot pay taxes.

103. Without a Social Security Number, the IRS loses jurisdiction over the property, interests, and endeavors of a person or individual.

104. The IRS by and through its officers, employees, agents, and actors failed to invoke and establish jurisdiction.

105. As a result of IRS violations of the UCC's procedures, the IRS stands in dishonor, a position that is an affront to international public good order. Their contempt for the rule of law is contrary to peace of the nations and a violation thereof. No issue arrises as a result of their bogus actions.

106. IRC, section 1.1001-1 (4657) C.C.H States that "Federal Reserve notes are valueless."

107. The IRS lacks the capacity to sue and lacks the

authority to sue in this matter.

108. The DoJ lacks the capacity to sue and lacks the authority to sue in this matter.

109. A representative of the IRS and/or the Justice Department lacks the capacity to sue and lacks the authority to sue in this matter.

110. Organized associations of persons lacks the capacity to sue and lacks the authority to sue in this matter.

111. I am not a party that can be sued in this matter.

Without the capacity and/or authority to sue or be sued in this matter, jurisdiction fails and the court must dismiss.

I am in full compliance with the law and my status is soundly based on reliance, subjective good faith, true and sincerely held religious beliefs and convictions, the Seeger Doctrine, contemporary and ancient writings, the laws of the United States, its Treaties, and the Law of Nations.

Basic tenants of the laws of God and nations have been violated by the IRS, e.g., due process of law and equal protection of law, and the right to self determination.

I hereby aver and do raise the above issues, by specific negative averment, and by affirmative averment, and include the supporting particulars as are peculiarly within my knowledge. The particulars concerning this matter are included and hereby incorporated within by reference and are fully documented within these written communications for all to witness. I state

factually that these averments comport well with Jus Cogens and are protected thereby. The court must dismiss.

II.
QUESTIONS PRESENTED FOR ANSWERS

If the right of religious free exercise means anything, it is the right of the individual to be free from unwarranted governmental intrusion into matters so fundamentally affecting a person as the decision whether to follow God's Law or man's law. The question to be answered is:

1. Can an individual exercising a right (a right protected by the Bill of Rights, Amendment the First, Free Exercise Clause, Constitution for the united States of America) and who is in compliance with the law of the United States and united States of America at Pub. L. 97-280 be compelled to obey a conflicting law, and merely a vague allegation of some duty at that, that inflicts damages and penalties that rise to the level of an absurdity in law? See: Tyler Estate (1926) 140 Wn. 679; 250 P. 456; 51 ALR 1088.

If laws, rules, and regulation conflict, then consider the following: Courts have repeatedly ruled that in statutes, when a mandatory meaning of the word "shall" would create a constitutional conflict, "shall" must be defined as meaning "may". The following are quotes from a few of these decisions.

> In the decision of Cairo & Fulton R.R. Co. vs Hecht, 95 U.S. 170, the U.S. Supreme Court stated: As against the government the word "shall" when used in statutes, is to be construed as "may," unless a contrary intention is manifest.

- In the decision of George Williams College vs Village of Williams Bay, 7 N.W.2d 891, the Supreme Court of Wisconsin stated: "Shall" in a statute may be construed to mean "may" in order to avoid constitutional doubt.
- In the decision of Gow vs Consolidated Coppermines Corp., 165 Atlantic 136, the court stated: If necessary to avoid unconstitutionality of a statute, "shall" will be deemed equivalent to "may" ....

Related questions are:

2. If there are two conflicting laws and an individual chooses to follow the one but not the other, would it not then be absurd to punish him for following the first law but not following the conflicting law, especially if the conflicting law can not be specifically articulated?

3. Is it true that law does not withstand an absurdity?

4. If an individual is moved to disobey a law, is it not true that in defense of his breaking that law he may assert that he is in compliance with a competing, superior law? Is it not true that in defense of his breaking that law he may assert an affirmative defense that his actions were needful and necessary, such as provided for in the Doctrine of Necessity?

5. If sincerely held religious beliefs and convictions tend to good order, and they do not violate anybody else's rights, and there is no contract that prohibits it, is it not true that there is a right to do it?

6. Is it not true that paying tithes under God's Law supercedes a tax under man's law?

7. If an individual has no contract/connections to a law, is he then bound by that law?

8. Is it not true that the link between Social Security number and IRS § 7103 and § 7102 (tax or tax) provides the connection or "nexus" to the IRS?

9. Given that an individual has no Social Security number, is it not true that he is not subject to the IRS as he has no connection to it??

7. Given that an individual has no connection to a law, can the penalty clause of that law then be applied to him?

8. In one's capacity as an ambassador, is it not true that jurisdiction attaches only in the United States Supreme Court?

10. If an individual's religious education, training, and practice form a true religious belief and conviction, and that belief and conviction are truly held and sincerely believed as his own individual belief and conviction, and the individual's belief and conviction rise to and form a binding relation in service to a Supreme Being, The Creator, The Creator God, The God of Abraham, Isaac, and Jacob, Elohim, The King of Israel, Kingdom of Israel, Elohim Dominion, that involve duties and service superior to those arising from any human relation, then is it not true that the individual is bound by the Holy Scriptures, but not man's law?

11. Therefore does this individual have any duty to man's law, e.g., to file and pay taxes to Bale and the Babylonian Mystery Religion as alleged, or does the higher, aforementioned duty to the Creator supercede and control in this case?

III.
STATEMENT OF PARTIES

Patrick-Walsh: Faucher, Petitioner, and
Internal Revenue Service, et. al., Plaintiff:, and
John Doe #1, Director of Foreign Operations District
Linda E. Stiff, Acting Commissioner, IRS
Dennis L. Parizek
Susan Meredith, Operations Manager, ACS Support
P. Rogers, Operations Manager, Collections
Douglas Shulman, Commissioner, IRS
Donald L. Korb, Chief Council
Nina E. Olson, National Taxpayer Advocate
Michael Chesman, Diretor, Office of Professional Responsibility
Ms. Spendlove, Operations Manager, Exam SC Support
Jo Anne B. Barnhart, Commissioner, Social Security Administration
John Doe #2, Area Director
John Doe #3, Area Manager
John Doe #4, Specialty Tax Program Chief
John Doe #5, Director of Field Operations
Appeals Office, et. al.,
Administrative courts, et al.

IV.
AUTHORITIES

1. Ancient Document Rule:

The Holy Scriptures in general:

Mosaic Law in full, including without limit, expansive context, these excerpts:

• Come out of her, my people, that ye be not partakers of her sins, and that ye receive not of her plagues. Rev. 18:4

• No man can serve two masters... . Matthew 6:24

• Thou shalt have no other Gods before Me. Ex.20:2,3; Ex.34:14; Deut.5:6,7; Deut.6:5.

• Thou are God's servant nation. Ex.19:5-6; Lev.20:26; Deut.7:6; Deut.10:15; Deut.14:2; 1 Sam.12:22; 2 Sam.7:24; 1 Chron.17:22; Psalms 33:12; Is.43:1,10; Is.49:3; Jer.31:1; Ez.34:40; Rom.9:4 2 Cor.6:16; 1 Pet.2:9; Acts 13:17-19

• Thou shalt obey God's Law. Ex.15:26; Lev.18:4,5,26,30; Deut.4:14,40; Deut.5:32,33; Deut.6:17,25; Deut.8:6,11; Deut.11:8,32; Deut.26:16; Deut.27:8-10; Deut.29:9; Deut.30:2,10,16; Lev.20:22; 1 Kings 8:57,58,61; Ez.20:19; Matt.5:17-19; Acts 5:29; Rom.3:31; Rom.6:14,15; Rom.7:1-22; James 1:22-25; Gal.3:10

• Obligation to be observed unto the Lord: Obedience to God's Laws. Deut.10:12-13; Deut.11:8 and Deut.28:1-2; Matt.12:50; John 14:15,23; 1 Pet.2:13

• Thou as a nation are not to make alliances with the heathen. Ex.22:31-33; Ex.34:12, 15;

Deut.7:1-4

• Ambassadorship 2 Cor. 6:14-17

• It is a crime for anyone, including government, to unlawfully appropriate property. Ex.22:5,7-13

• Taxation under the Law of God based on a system of tithes. Gen.14:20, 28:22; Ex.23:19; Lev.27:30-33; Num.18:24, 26-29; Deut.12:6, 11, 14:22-23, 28, 16:10, 17, 26:12; 2 Chron.31:5-6, 12; Neh.10:37-38, 13:12; Prov.3:9; Mal.3:8-11; Matt.23:23; Luke 11:42, 18:12; Acts 20:35; 1 Cor.16:2; 2 Cor.9:6-8; Heb.7:2, 4-9

• Court Procedures. Two or more witnesses required to testify against a person. Num.35:30; Deut.17:6, 19:15; Matt.18:16; 2 Cor.13:1; 1 Tim 5:19; Heb.10:28

• We are not permitted to willfully break God's Law. Deut.10:12, 11:1, 13, 22, 19:9, 20:16, 20; Joshua 22:5; John 14:15, 23, 15:10; Rom.13:10; Gal.5:6; 1 Thes.1:3; Heb.6:10; James 2:14-26; John 5:2-3; 2 John 6

• Oath issue. "But let your communication be, Yea, yea; Nay, nay: for whatsoever is more than these cometh of evil." Matthew 5:37 and "But above all things, my brethren, swear not, neither by heaven, neither by the earth, neither by any other oath: but let your yea be yea; and your nay be nay; lest ye fall into condemnation." James 5:12

• For a more robust list of laws see: "A DECLARATION and STATEMENT of INTENT and PURPOSE" filed elsewhere in this package.

2. Laws of the United States: Constitution for the

united States of America, Bill of Rights, Treaties, and Law of Nations are the Supreme Law of the Land:

Pub. L. 97-280, 96 Stat. 1211 (Obey the Scriptures)

Pub. L. 103-141 (Religious Freedom Restoration Act of 1993)

Pub. L. 101-209 (International Year of Bible Reading-Proclamation, 7 Dec. 1989)

15 Stat. 249 § 1, pages 223-224 (July 27, 1868); Title 8 USC § 1481 (Expatriation)

28 USC 1746 (If executed without the United States: "I declare (or certify, verify, or state) under penalty of perjury under the laws of the United States of America that the foregoing is true and correct." Executed on (date).)

18 USC 241 (If two or more persons conspire to injure, oppress, threaten, or intimidate any person in any State, Territory, Commonwealth, Possession, or District in the free exercise or enjoyment of any right or privilege secured to him by the Constitution or laws of the United States, or because of his having so exercised the same; or

If two or more persons go in disguise on the highway, or on the premises of another, with intent to prevent or hinder his free exercise or enjoyment of any right or privilege so secured - They shall be fined under this title or imprisoned not more than ten years, or both; and if death

results from the acts committed in violation of this section or if such acts include kidnaping or an attempt to kidnap, aggravated sexual abuse or an attempt to commit aggravated sexual abuse, or an attempt to kill, they shall be fined under this title or imprisoned for any term of years or for life, or both, or may be sentenced to death.)

18 USC 242 (Whoever, under color of any law, statute, ordinance, regulation, or custom, willfully subjects any person in any State, Territory, Commonwealth, Possession, or District to the deprivation of any rights, privileges, or immunities secured or protected by the Constitution or laws of the United States, or to different punishments, pains, or penalties, on account of such person being an alien, or by reason of his color, or race, than are prescribed for the punishment of citizens, shall be fined under this title or imprisoned not more than one year, or both, and if bodily injury results from the acts committed in violation of this section or if such acts include the use, attempted use, or threatened use of a dangerous weapon, explosives, or fire, shall be fined under this title or imprisoned not more than ten years, or both; and if death results from the acts committed in violation of this section or if such acts include kidnaping or an attempt to

kidnap, aggravated sexual abuse, or an attempt to commit aggravated sexual abuse, or an attempt to kill, shall be fined under this title, or imprisoned for any term of years or for life, or both, or may be sentenced to death.)

18 USC 8 (Obligation or other security of the United States defined: The term "obligation or other security of the United States" includes all bonds, certificates of indebtedness, national bank currency, Federal Reserve notes, Federal Reserve bank notes, coupons, United States notes, Treasury notes, gold certificates, silver certificates, fractional notes, certificates of deposit, bills, checks, or drafts for money, drawn by or upon authorized officers of the United States, stamps and other representatives of value, of whatever denomination, issued under any Act of Congress, and canceled United States stamps.)

31 USC 3124 (Exemption from taxation: (a) Stocks and obligations of the United States Government are exempt from taxation by a State or political subdivision of a State. The exemption applies to each form of taxation that would require the obligation, the interest on the obligation, or both, to be considered in computing a tax, except - (1) a nondiscriminatory franchise tax or another non-property tax instead of a

franchise tax, imposed on a corporation; and (2) an estate or inheritance tax. (b) The tax status of interest on obligations and dividends, earnings, or other income from evidences of ownership issued by the Government or an agency and the tax treatment of gain and loss from the disposition of those obligations and evidences of ownership is decided under the Internal Revenue Code of 1986 (26 U.S.C. 1 et seq.). An obligation that the Federal Housing Administration had agreed, under a contract made before March 1, 1941, to issue at a future date, has the tax exemption privileges provided by the authorizing law at the time of the contract. This subsection does not apply to obligations and evidences of ownership issued by the District of Columbia, a territory or possession of the United States, or a department, agency, instrumentality, or political subdivision of the District, territory, or possession.)

IRC, section 1.1001-1 (4657) C.C.H (States that "Federal Reserve notes are valueless." If valueless equals zero, then 100 x 0 = zero.)

3. Laws of the Commonwealth of Massachusetts:

Chapter 32, Section 19 (Retirement Pension exempt from taxation, attachments and assignment.)

4. Citations:

Barnette v. West Virginia State Board of

Education, 47 F. Supp. 251 (S.D.W.Va. 1942) (Religious freedom within the Constitution (First Amendment) embraces not only the right to worship God according to the dictates of one's conscience, but also the right to do or forbear to do, any act, for conscience sake, the doing or forbearing of which is not inimical to the peace, good order, and morals of society.)
Ferrell v. Dallas Independent School District, 261 F. Supp. 545 (N.D.Texas 1966) (An infant has not the capacity to bind himself absolutely to a contract, or is not bound by his contract *** and generally, contracts made with minors are not enforceable.)
Gordon v. Idaho, 778 F2d 1397 (Oath issue)
Hains v. Kerner, 404 US 519 (1972) (Pro Se standards)
US v. Johnson, 76 F. Supp. 538 (Belligerent claimant in person)

US v. Aitken, 755 F.2d 188, 191-193 (CA1 1985)(Subjective good faith defense)
US v. Cheek, 498 U.S. 192 (1991) (Subjective good faith defense)
US v. Murdock, 290 US 389, 394, 395 (1933) (Reliance defense)
US v. Seeger, 380 US 163 (Religious free exercise defense)

Raley v. Ohio, 360 US 423, 438, 79 S.Ct 1257, 1266 (1959); and

Cox v. Louisiana, 379 US 559, 562-564, 85 S.Ct., 476,479, 481 (1965)2; and
US v. Penn. Industrial Chemical Corp., 411 US 655, 658, 93 S.Ct. 1804 (1973); and
US v. Laub, 385 US 475 487, 87 S.Ct. 574 (1967); and
US v. Hedges, 912 F 2d 1397, 1405 (11th Cir., 1990)

(Representations of law made by the Federal Government may be relied upon by any individual in any one of the States united to govern his actions.)

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5. Laws of Nations:
Cooper v. Aaron, 358 US 1 (1958); and
Universal Declaration of Human Rights (UDHR) which entered into International Law via Resolution 217A (III) of the General Assembly of the United Nations, 10 December 1948 (at 3 (pt. 1) GAOR, Resolutions (A/810), at 71-77). (UDHR at Article 18 provides that: Everyone has the right to freedom of thought, conscience, and religion; this right includes freedom to change his religion or belief, and freedom, either alone or in community with others and in public or in private, to manifest his religion or belief in teaching, practice, worship, and observance.)
(Also, at Article 15 states: a) Everyone has the right to a nationality, and b) No one shall be arbitrarily deprived of his nationality nor denied the right to change nationality.)

6. Constitutional Rights:
Sherer v. Cullen, 481 F 3d 945 (There can be no sanction or penalty imposed upon one because of exercise of constitutional rights.)
Miranda v. Arizona, 384 US 436 (1966) (Where rights secured by the constitution are involved. There can be no rule making or legislation which would abrogate them.)
Miller v. US, 230 F. 2d 286, 489 (The claim and, exercise of a constitutional right cannot be converted into a crime.)

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7. Letters:
In a letter from Department of Health & Human Services, by Social Security Administration, dated January 10, 1986, it is stated in part: "*** a person with no social security number would have no taxable income ***." The letter was signed by: Penny Payton, Claims Representative.

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8. United States Constitution:
Article 1, sec. 8, "To define and punish piracies and felonies committed on the high seas, and offenses against the law of nations;"
Article 6, clause 2, "This Constitution, and the laws of the United States which shall be made in pursuance thereof; and all treaties made, or which shall be made, under the authority of the

United States, shall be the supreme law of the land; and the judges in every state shall be bound thereby, anything in the Constitution or laws of any State to the contrary not withstanding."

The US Constitution and the Treaties and the Law of Nations are the supreme law of the nation. See the book entitled "Law of Nations." It applies as it was incorporated into the Constitution by reference. The law of nations: The right of self-exile is now called the right of self determination.

V.
STATEMENT of FACTS and PROCEEDINGS
STATEMENT of the CASE

As a result of an illness and chemical treatment to cure, effects of which linger even to this day, I recognized a need, thirst, desire, and hunger that was to be satisfied only by my devotion to God, the Creator, the God of Abraham, Isaac, and Jacob. As a result of religious education, training, and studies I found it necessary to move away from past association with the gods of the Babylonian Mystery religion to the exclusive devotion and worship of the Creator, Elohim, the God of Abraham, Isaac, and Jacob. Observance of the Mosaic Law found nestled within the Holy Scriptures compelled me to make changes in my life. By Asseveration I rescinded the Social Security Administration application, agreement, contract, and number for cause on the basis of fraud with damages. I expatriated from the United States, the united States of America to the Kingdom of Israel, Elohim Dominum. I became a Denizen, Stranger, and Sojourner and continue to move towards Elohim even as I come out of her, as I turn my back on her, and leave the mountain in the past.

There are no material facts to be decided in this case. I admit that I did not file and pay taxes in 2003, 2004, 2005, 2006, 2007, etcetera, because I am not one that is required to file and pay taxes. I did not pay and file because I am not a taxpayer. I do not have a Social Security number. I do not have a contract with the Social Security Administration or the IRS. I am not a citizen of the United States or the united States of

America. I am not a resident or alien. I stand ready to present my witnesses, evidence, and testimony in an Offer of Proof in support of my claims.

Even as the IRS attempts to convert my property to their own use, the IRS has continuously ignored my timely written request for an administrative hearing. I have been denied equal protection and due process of law. I have been denied an opportunity for me to bring in my witnesses, evidence, and testimony before them. I have been denied an opportunity to face, confront, and cross exam the accusers. I have been denied an opportunity to exhaust administrative remedies.

It is alleged that I broke a law. Well there is a good reason for my actions and a hearing/court is the place for presentation for my defense. Letter writing clearly fails to afford due process when the IRS ignores my writings. The IRS and its officers, agents, and mechanisms do err fatally. Their lack of action has established my complete and absolute defense.

I have no duty to file and pay taxes because I do not have a contract. Due to fraud with damages the alleged contract with Social Security Administration is null and void from its inception. The nexus, the cross link, and the resulting connection to IRS at § 7203 and § 7201 has evaporated. The IRS has made an allegation of facts only. But they have failed to mention that no rule of law attaches. As a matter of law I am innocent of the allegations claimed by the IRS. Yes, I did not file and pay taxes but as a matter of law I am innocent because Congress said to obey God's Law - not man's law. See: 97 Pub. L. 280, 96 Stat. 1211. I have no contract with the Social Security Administration

and no connection to the IRS. I am a non-taxpayer, not a taxpayer. I follow God's Law - the Mosaic Law - and I pay tithes.

This is a legal defense as there are no facts to consider. I admit and stipulate that I did not file and pay taxes. However I am in compliance with the Mosaic Law by paying tithes as Congress said I should. I have no legal liability to file and pay taxes. I do have a liability to pay tithes.

I am raising the legal issues that the prosecutor wants to keep quite. I disagree with the prosecution. I am not going to agree with the prosecutor that the issue to be decided is "willful failure to file and pay taxes." I am going to force the prosecutor to bring in the proof that verifies that I am a taxpayer as alleged. Only after he proves that I am a taxpayer can he come back and argue the facts. If I do not have a Social Security agreement, contract, and number, then the court has no jurisdiction to hear the issues at hand and the court must dismiss. A jurisdictional defect is revealed and the issue is moot. The court must dismiss.

As a Hebrew of the Tribe of Reuben, in addition to the Thirty-Three Benefits of the Covenant, the only other job offered to me in this lifetime is a position as ambassador in the service of God, The Creator God, the God of Abraham, Isaac, and Jacob. As ambassador I am protected by and under the Law of Nations and actions against me, an ambassador, reside in the United States Supreme Court, which has original and exclusive jurisdiction.

VI.
ARGUMENT

The prosecutor has not told you the whole story. He told you that I failed to file and pay taxes in 2006. But he failed to inform you that I did not file and pay taxes for the years: 2003, 2004, 2005, and 2007, in addition to 2006. He has also failed to inform you that without a Social Security number, I can not file and pay taxes, and in fact never did "file and pay taxes" as a matter of operation of law. He failed to inform you that I am not a taxpayer. He has failed to tell you that I am a non-taxpayer. He failed to tell you that I do not have a Social Security number. He failed to tell you that there is no application, agreement, contract or accord with the Social Security Administration. He has failed to tell you that I am not a citizen of the United States or the united States of America. He has failed to tell you that I am a citizen of the Kingdom of Israel, Elohim Dominion. He has failed to tell you that I am not a resident in your country. He has failed to tell you that I am an ambassador of the Kingdom of Israel in the service of the Creator. He has failed to tell you that I am not an alien in your country. He has failed to tell you that I am a Stranger, a Sojourner, a Denizen doing the work of Elohim as His ambassador. The prosecutor has failed to tell you that Congress said to follow God's Law - not man's law. He has failed to tell you that I do not pay taxes, that I pay tithes. He has failed to tell you that I am in compliance with both laws, the Law of God and the law of man. He has failed to inform you that the court has no jurisdiction. I move to dismiss with prejudice for the failure of the state to prove its

prima facie case. These are issues of law that must be tried at the bench by the Judge. I stand ready to bring forth my witnesses, evidence, and testimony in an Offer of Proof. I admit to the prosecutor's allegation that I did not file and pay taxes for the period beginning 2003 through date. But Judge, the prosecutor failed to tell the whole story. There are considerable, additional combinations of facts, events, and law that you need to make an informed decision. I ask to be heard - to tell my story.

My answers and pleadings raise an issue of law - not of facts. Although I did not file and pay taxes, it was not willful. It was based on sound judgement as a result of religious studies, education, training, belief, and conviction, and even Congress itself said we ought to follow God's Law, not man's law. We are not here to decide if I willfully failed to file and pay taxes, we are here to decide if I am one who is required to file and pay taxes; if I am one subject only to Pub. L. 97-280 and not Title 26. We are here to decide that I am not a taxpayer and that am a non-taxpayer. We are here to decide if the Congressional Imprimatur at Pub. L. 97-280 to obey God's Law is superior to man's law. We are here to decide if my true and sincerely held religious beliefs and convictions prevent, exempt, and protect me from paying Roman Civil Law taxes; and that I am required to pay tithes and offerings to God instead.

If we find that no law was broken, then we do not have to go to trial to see if I was the one involved in the lawful event. As a matter of law, no crime has been committed. The court must dismiss.

VII.
CONCLUSION

The IRS/Agency/Officers/Agents/Mechanisms (IRS) has:

1. Withheld facts material to the contract.
2. Suppressed facts material to the contract.
3. Misrepresented facts, by word and/or deed, material to the contract.
4. Known that it's misrepresentations were false.
5. Used unconscientious advantage in a bargain obtained by imposition, circumvention, surprise, and undue influence in this case.
6. Caused irreparable injury to me.
7. Threatened to cause further irreparable injury and damage to by conveying and/or otherwise transmitting false information to others.
8. Delayed and obstructed justice.
9. Attempted, and do attempt, to defraud me.

I am forced to conclude, and it is my belief and conviction, that by its actions the IRS intend, and intends, to commit entrapment by cunning obfuscation, dissemble, deception, misdirection, and fraud and to illegally and unlawfully convert my property to their own use.

The Creator, the God of Abraham, Isaac, and Jacob, has made it known to obey His Commandments

and Laws to the exclusion of all other gods, Matthew 6:24; and the United States 97th Congress has made it known by Congressional Imprimatur, issued and approved October 4th, 1982, wherein, in part, they command us to "*** voluntarily apply the teachings of the Scriptures in the lives of individuals ***," and state "*** our national need to study and apply the teachings of the Holy Scriptures" at 97 Pub. L. 280, 96 Stat. 1211. We therefore should and must obey the higher laws of God, the Supreme Being, over the inferior laws of man.

The court is compelled and must find in my favor, and the court must dismiss the case with prejudice, permanently bar the IRS and/or its representatives or agents from further pursuit in this matter and grant any other relief to me that the court may deem reasonable in this case.

In the interest and furtherance of justice the Court must find in my favor by dismissing the case with prejudice. Publication of this case in any event can be the beginning point of undesirous effects to the detriment of all concerned.

Terms defined:

asseveration - noun: 1. the act of asseverating; 2. an emphatic assertation

asseverating, asseverated - verb: to declare earnestly or solemnly; affirm positively; aver

asseverate - t. verb:

aver - verb: 1. to assert or affirm with confidence; declare in a positive or

peremptory manner.
2. Law. to allege as a fact.

VIII.
UNDISPUTED FACTS

1. It is an undisputed fact that "I am not an attorney or lawyer."
2. It is an undisputed fact that "I am not a taxpayer."
3. It is an undisputed fact that "I am a non-taxpayer."
4. It is an undisputed fact that "I am not required to file and pay taxes."
5. It is an undisputed fact that "I have no duty to file and pay taxes
6. It is an undisputed fact that "I do not pay taxes, per say."
7. It is an undisputed fact that "I am required to pay tithes and offerings."
8. It is an undisputed fact that "I do not have a Social Security Administration application, contract, agreement, accord, and number."
9. It is an undisputed fact that "I am not a citizen or resident of the United States."
10. It is an undisputed fact that "I am not a citizen or resident of the united States of America."
11. It is an undisputed fact that "I am not not a citizen or resident of the Commonwealth of Massachusetts."
12. It is an undisputed fact that "I am not a citizen or resident of any state, province, or territory of France, Canada, or the United Kingdom (Great Britain)."
13. It is an undisputed fact that "I am a Hebrew, Tribe of Reuben."
14. It is an undisputed fact that "I am a citizen of the Kingdom of Israel."
15. It is an undisputed fact that "I am an ambassador

of the Kingdom of Israel in the service of the Creator, Elohim, the God of Abraham, Isaac, and Jacob."
16. It is an undisputed fact that "I do not possess dual citizenship."
17. It is an undisputed fact that "I am not an alien residing in this country."
18. It is an undisputed fact that "I am a Denizen, a Stranger and Sojourner in this country (as per Leviticus 25:23)."
19. It is an undisputed fact that "I do not engage in, use, or have insurance."
20. It is an undisputed fact that "I am required to practice strict liability."
21. It is an undisputed fact that "I am not a corporation, trust, organization, or partnership."
22. It is an undisputed fact that "I have no 501(c)3 church affiliations."
23. It is an undisputed fact that "I have no organized religious affiliations."
24. It is an undisputed fact that "The church is where two or more individuals come together in His name."
25. It is an undisputed fact that "Jurisdiction over ambassadors working in the United States resides in the United States Supreme Court, and this issue must properly be presented before that court as only the United States Supreme Court has original and exclusive jurisdiction concerning affairs and issues of ambassadors."
26. It is an undisputed fact that "There are no material issue of facts to be decided at trial."
27. It is an undisputed fact that "An issue of law has been raised to be tried at the bench by a Judge."
28. It is an undisputed fact that "There are issues of

Federal Law under the Supremacy Clause in the Constitution for the united States of America, Treaties, Law of Nations, and Federal statutes as they relate to ambassadors and diplomatic personnel working in the United States."

29. It is an undisputed fact that "There are issues of Federal Law under the Free Exercise Clause in the Bill of Rights, Constitution for the united States of America, and Federal statutes as they relate to religious free exercise."

30. It is an undisputed fact that "the Imprimatur of Congress at 97 Pub. L. 280, controls and that I elect and therefore must obey and practice the teachings of the Holy Scriptures."

31. It is an undisputed fact that "Expatriation at 15 Stat. 249 is a right."

32. It is an undisputed fact that "Notice under Fifteen Statutes at Large Two-hundred Forty-nine (15 Stat. 249) was effectively served and that I left the jurisdiction of the federal government of the United States (the united States of America) and asserting and claiming expatriation into the jurisdiction of the Kingdom of Israel, Elohim Dominum, subject to His Laws."

33. It is an undisputed fact that "I am not a Tax protestor."

34.It is an undisputed fact that "I am a Religious Objector (R.O.)."

35. It is an undisputed fact that "The civil service retirement pension system can not pay me in gold."

36. It is an undisputed fact that "The check issued by the retirement pension system can not be redeemed in gold."

37. It is an undisputed fact that "The check issued can only be redeemed in Federal Reserve notes."
38. It is an undisputed fact that "The Federal Reserve notes can not be redeemed in gold."
39. It is an undisputed fact that "The Federal Reserve notes can only be redeemed in other Federal Reserve notes."
40. It is an undisputed fact that "One can not pay for anything with Federal Reserve notes, but only to discharge a debt with them."

IX.
APPENDIX
of
AUTHORITIES

Miller v. U.S. 230 F, 2d 286, 489 • The claim and exercise of a Constitutional Right cannot be converted into a crime.

Bazrowx v. Scott, 136 F3d 1053 (5th Cir. 1998) • Generally, district court errs in dismissing pro se complaints for failure to state a claim without giving plaintiff opportunity to amend.

Ingram v. Becher, 3 F3d 1050 (7th Cir. 1993) • Trial court should ordinarily permit the litigant, especially a pro se litigant, opportunity to amend complaint before dismissing complaint for failure to state a claim.

Hamm v. Groose, 15 F3d 110 (8th Cir. 1994) • Cooper v. Pate, 378 US 546, 12 LEd2d 1030, 84 Sct 1733 (1964) • Court must accept allegations in pleadings as

true.

Stutson v. US, 516 US 193, 133 LEd2d 571, 116 Sct 600 (1996) and
Pioneer Inv. Serv. Co. V. Brunswick, 507 US 380, 123 LEd2d 74, 113 Sct 1489 (1993) •
The United States Supreme Court reinstated Stutson's appeal after the appellate court had dismissed same because it had been filed one day late. "Excusable neglect" was the main issue.

Sanders v. US, 113 F3d 184 (11th Cir. 1997) • In criminal cases involving pro se appellants, Court of Appeal treats late notice of appeal as motion for extension of time due to excusable neglect, and will remand case to district court.

US v. Valadez-Gallegos, 162 F3d 1256 (10th Cir. 1998) • Court of appeals may not uphold a conviction obtained by piling inference upon inference (reversed).

US v. Huggins, 191 F3d 532 (4th Cir. 1999) • Defendant has a right to a meaningful appeal based on a complete transcript.

US v. Colon-Munoz, 192 F3d 210 (1st Cir. 1999) • Where an equal or nearly equal theory of guilt and a theory of innocence is supported by the evidence, the Court of Appeals must reverse a conviction.

BRADY VIOLATIONS
Brady v. Maryland, 373 US 83, 10 LEd2d 215, 83 Sct 1194 (1963) • Suppression of favorable evidence

violates due process (Grand- Daddy Case)

Cone v. Bell, 243 F3d 961 (6th Cir. 2001) • The BRADY rule requires the government to turn over evidence in its possession that is both favorable to the accused and material to guilt or punishment.

US EX REL Hagood v. Sonoma Co. Water Agency, 929 F2d 1416 (9th Cir. 1991) • Innocent mistake is a defense to both a criminal and civil complaint - so is mere negligence.

US v. HSU, 155 F3d 189 (3rd Cir. 1998) • "Lægal impossibility" is said to occur where the intended acts, even if completed, would not amount to a crime.

US v. Brierton, 165 F3d 1133 (7th Cir. 1999) • The vagueness doctrine holds that a person cannot be held liable for conduct he could not reasonably have been expected to know was a violation of law.

US v. Charley, 189 F3d 1251 (10th Cir. 1999) • The burden of proving that an error is harmless falls on the government.

US v. Granados, 962 F2d 767 (8th Cir. 1992) • 1) It is incorrect application of sentencing guidelines to impose a fine that the defendant has little chance of paying. 2) Determination that defendant has sufficient assets to pay fine must be based on more than a statement to that effect in the pre-sentence report.

US v. Rosa, 11 F3d 315 (2nd Cir. 1993)1 • District court

must afford defendant at least minimal opportunity to show that he lacks ability to pay fine proposed by the court.

US v. Castner, 50 F3d 1267 (4th Cir. 1995) and Government of Virgin Islands v. Davis, 43 F3d 41 (3rd Cir. 1994) • In determining imposition and amount of fine, federal district court must consider, among other things, the income, financial resources, and earning capacity of defendant, as well as burden that fine will impose upon defendant and his dependants.

US v. 817 NE 29th Drive, Wilton Manors, Fla., 175 F3d 1304 (11th Cir. 1999) • Fine is "excessive" within meaning of excessive fines clause, if it is grossly disproportional to gravity of defendant's offense.

US v. Mackby, 243 F3d 1159 (9th Cir. 2001) • A fine is unconstitutionally excessive if (1) the payment to the government constitutes punishment for an offense, and (2) the payment is grossly disproportionate to the gravity of the defendant's offense.

Sullivan v Barnett, 139 F3d 158 (3rd Cir. 1988) and Scheuer v Rhodes, 416 US 232, 237-38, 40 LEd2d 90, 94 Sct 1683, 1686-87 (1974) • Eleventh Amendment does not immunize state officials for actions taken in their individual capacities.

King v Beavers, 148 F3d 1031 (8th Cir. 1998) • Qualified immunity protects all but the plainly incompetent and those who willingly violate the law.

Camilo-Robles v Hoyos, 151 F3d 1 (1st Cir. 1998) • A deliberately indifferent police supervisor may be held liable for the constitutional violations of his subordinates.

Stefanoff v Hayes County, Texas, 154 F3d 523 (5th Cir. 1998) • Municipalities are not entitled to qualified immunity in civil rights actions.

Sutton v Utah State School for Deaf and Blind, 173 F3d 1226 (10th Cir. 1999) •
A state official in his or her individual capacity is a "person" under §1983.

Cozzo v Tangipahoa Parish Council, 279 f3d 273 (5th Cir. 2002) • Sheriff and deputy who evicted plaintiff from her residence did not have qualified immunity.

Tellier v Fields, 280 F3d 69 (2nd Cir. 2001) • Qualified immunity does not act as a shield for individuals who knowingly violate the law.

In Re Estate of Ferdinand E. Marcos Human Rights Litigation, 978 F2d 493 (9th Cir. 1992) and
Gilbert v US Attorney General, 988 F2d 1437 (5th Cir. 1993) • 1) Prohibition against official torture carries with it force of "jus cogensnorm" which enjoys highest status within international law (Note: jus cogens = an international level of action which can not be overridden by stature).
2) "Jus cogens" describes peremptory norms of law which are non-derogable and form highest level of international law.

US v Small, 74 F3d 1276 (D.C. Cir. 1996) and Jencks v US, 353 US 657, 1 Led2d 1103, 77 Sct 1007 (1957) • 1) Addresses the right of a criminal defendant to compel the production of written statements of government witnesses for impeachment purposes. 2) "The interest of the United States in a criminal prosecution is not it shall win a case, but that justice will be done".

US v Alvarez, 86 F3d 901 (9th Cir. 1996) • 1) Under Jencks Act, witness statements, including reports prepared by testifying officers, must be turned over to the defense. 2) Statement need relate only generally to events and activities testified to by witnesses to come within sweep of Jencks Act.

Davis v US, 142 F3d 1334 (10th Cir. 1998) • Receipt of a properly addressed piece of mail is presumed.

Neely v Fienstein, 47 F3d 1502 (9th Cir. 1995) • Mental hospital officials are liable to patient in civil rights action if they exhibit conscious indifference amounting to gross negligence.

Compassion in Dying v State of Washington, 79 F3d 790 (9th Cir. 1996) • Individuals have due process liberty interest in rejecting unwanted medical treatment, including provision of food and water by artificial means.

McElligott v Foley, 182 F3d 1248 (11th Cir. 1999) • Prison official does not insulate his potential liability under Eighth Amendment for actions reflecting

deliberate indifference to serious medical needs of prisoners by instituting a policy of indifference.

Marsh v Butler County, Alabama, 225 F3d 1243 (11th Cir. 2000) and
Weaver v Clarke, 45 F3d 1253 (8th Cir. 1995) • Finding of deliberate indifference by prison official to serious medical needs of inmate, in violation of Eighth or Fourteenth Amendment, necessarily precludes finding of qualified immunity.

Closs v Webber, 238 F3d 1018 (8th Cir. 2001) and
Riggins v Nevada, 504 US 127, 118 LEd2d 479, 112 Sct. 1810 (1992) • Prisoners have a liberty interest in being free from being forcibly medicated with psychotropic drugs.

US v Russell, 411 US 423 (431-432), 36 LEd2d 366, 93 Sct. 1637 (1973) • "We may someday be presented with a situation in which the conduct of law enforcement agents is so outrageous that due process principles would absolutely bar the government from invoking judicial process to obtain a conviction ..."

Faretta v State of California, 422 US 806, 45 LEd2d 562, 95 Sct. 2525 (1975) • An individual has a constitutional right to represent himself.

Devine v Indian River County School Board, 121 F3d 576 (11th Cir.1997) • Right to proceed pro se is fundamental statutory right that is afforded highest degree of protection.

US v Walker, 142 F3d 103 (2nd Cir 1998) • If defendant asks to proceed pro se before trial commences, Sixth Amendment right to self-representation is absolute, and his request must be granted.

Vega v Johnson, 149 F3d 354 (5th Cir. 1998) • Defendant has right to submit briefs pro se on appeal.

Rand v Rowland, 154 F3d 952 (9th Cir.1998) • Pro se litigants must be ensured meaningful access to the courts.

Boguslavsky v Kaplan, 159 F3d 715 (2nd Cir. 1998) • Pro se litigant is allowed some degree of flexibility in pleading his action.

US v Kind, 194 F3d 900 (8th Cir. 1999) • Pro se defendants have right of access to adequate law libraries or adequate assistance from persons trained in law.

Frost v Symington, 197 F3d 348 (9th Cir. 1999) • Pro se litigant's pleadings must be construed liberally on motion for summary judgement.

Papantony v Hedrick, 215 F3d 863 (8th Cir.2000) • Pro se habeas petitioner should not unreasonably be subjected to stringent procedural niceties.

McCormack v City of Chicago, 230 F3d 319 (7th Cir. 2000) and
Boag v MacDougall, 454 US 364, 70 LED2d 551, 102 Sct. 700 (1982) and

Haines v Kerner, 404 US 519, 30 LEd2d 652, 92 SCT. 594 (1972) • Pro se litigants pleadings are to be construed liberally and held to less stringent standard than formal pleadings drafted by lawyers; if court can reasonably read pleadings to state valid claim on which litigant could prevail, it should do so despite failure to cite proper legal authority, confusion of legal theories, poor syntax and sentence construction, or litigant's unfamiliarity with pleading requirements.

McBride v Deer, 240 F3d 1287 (10th Cir. 2001) • Court was to liberally construe pleadings of Pro se petitioner.

Aron v US, 291 F3d 708 (11th Cir. 2002) and
Urbina v Thomas, 270 F3d 292 (6th Cir. 2001) • Federal court should construe a habeas petition filed by a Pro se litigant more liberally than one filed by an attorney.

US v Neville, 82 F3d 1101 (D.C. Cir. 1996) • Touchstone for determining whether individual is public official is whether such individual performs sovereign function carrying with it significant measure of public trust.

Sandul v Larion, 119 F3d 1250 (6th Cir. 1997) • State employees may not rely on their ignorance of even most esoteric aspects of the law to deny individuals their constitutional rights,

Pietrowski v Town of Dibble, 134 f3d 1006 (10th Cir. 1998) • Action against person in his official capacity is, in reality, action against government entity for whom

person works.

Orin v Barclay, 272 F3d 1207 (9th Cir. 2001) • Section 1983 permits an individual whose federal statutory or constitutional rights have been violated by a public official acting under the color of state law to sue the official for damages.

Pell v Procunier, 417 US 817, 41 LEd2d 495, 94 Sct 2800 (1974) and
Procunier v Martinez, 416 US 396, 40 LEd2d 224, 94 SCT 1899 (1974) • The general public has the right to associate with a prisoner.

Spear v Sowders, 71 F3d 626 (6th Cir. 1995) • Prison officials relying on their special power to conduct administrative searches, may not search visitor who objects, without giving visitor the chance to abort visit and depart.

Alvarez-Machain v US, 96 F3d 1246 (9th Cir. 1996) • Pretrial detainee's constitutional rights are distinct from a prisoner's rights because the state can not punish a pretrial detainee.

Payne for Hicks v Churchich, 161 F3d 1030 (7th Cir. 1998) • Pretrial detainee has not been found guilty of a crime and therefore may not be "punished" by the state.

Morrison v Hall, 261 F3d 896 (9th Cir. 2001) and
Berry v Brady, 192 F3d 504 (5th Cir. 1999) and
Giano v Senkowski, 54 F3d 1050 (2nd Cir. 1995) •

Prison walls do not form a barrier separating prison inmates from the protections pf the Constitution: thus, when a prison regulation or practice offends a fundamental constitutional guarantee, federal courts will discharge their duty to protect prisoner's constitutional rights.

Morales v Mackalm, 278 F3d 126 (2nd Cir. 2002) • Inmate's transfer to psychiatric center shortly after filing a grievance supported inference of retaliatory motive.

Remie v City of Hedwig Village, Texas, 765 F2d 490 (5th Cir. 1985) and
Whalon v Roe, 429 US 589, 51 LEd2d 64, 97 Sct 869 (1977) • The Constitution protects individuals against invasion of their privacy by the government.

North Carolina v Pearce, 395 US 711, 23 LEd2d 656, 89 Sct. 2072 (1969) • Vindictiveness on the part of the judge.

Blackledge v Perry, 417 US 21, 40 LEd2d 628, 94 SCT. 2098 (1974) • Vindictiveness on the part of the prosecutor.

US N. Alaska Public Utilities Commission, 23 F3d 257 (9th Cir. 1994) • Supremacy clause establishes federal law as the supreme law of the land.

LSO Ltd. V Stroh, 205 F3d 1146 (9th Cir. 2000) • Under supremacy clause, a state may not immunize its officials from the requirement of federal law.

Cabberiza v Noore, 217 F3d 1329 (11th Cir. 2000) • Sixth Amendment has been made applicable to States through Fourteenth Amendment.

Mesareosh v US, 352 US 1, 1 LEd2d 1, 77 Sct. (1956) • Truthfulness of testimony ... "The dignity of the United States Government will not permit the conviction of any person on tainted testimony."

US v Fawley, 137 F3d 458 (7th Cir. 1998) • "Perjury" requires willful intent to provide false testimony, rather than confusion, mistake, or faulty memory.

Van Woudenberg Ex Rel. Foor v Gibson, 211 F3d 560 (10th Cir. 2000) • The prosecution may not deliberately deceive the court or jury by presenting false testimony.

US v US District Court for the Central District of California, 858 F2d 534 (9th Cir. 1988) • "If the government, police and prosecutors could always be trusted to do the right thing, there would have never been a need for the Bill of Rights." Ninth Circuit Justice Levanthal and his inter pretation on strict criminal liability.

US v Doe, 860 F2d 488 (1st Cir. 1988) • "Prosecutor does not represent an entity whose interest include winning at all costs; prosecutor's client is society. Which seeks justice not victory."

• "It is very important to silence the man who first cries out, 'The king is naked,' before others pick up the cry." Valentin Moroz - Ukranian Dissident

• "There is no more cruel tyranny than that which is exercised under cover of law, and with the colors of justice." Montesquier De L'Espirit Des Lois - 1748. US v Jannottie, 637 F2d 578, 614 (3rd 1982).

Tyler Estate (1926) 140 Wn. 679; 250 P. 456; 51 ALR 1088 • "Absurdities are not tolerated by law."

Individuals are not contemplated by the 16th Amendment nor 26 USC.

It is an undisputed fact that: "I do not have a Social Security number; I deny voluntary use of Federal Reserve notes and debt, and negotiable instruments; I express my denial of state created franchise; I am not a corporation or quasi-corporation nor am I an enfranchised person, a partnership, trust, or organization; I have not directly, indirectly, expressly, implicitly admitted to the IRS's Administrative (quasi-judicial) jurisdiction. I have not knowingly, informed, voluntarily signed a Form 1040, Form W-4, or other IRS instrument."

It is an undisputed fact that: "If you have no Social Security number, then use "Suspense File" for reference on all forms, documents, and letters (or "none" or "Religious Objector)."

X.
TENTATIVE RULING

In light of the laws cited, the facts presented, the failure of the IRS to respond in any capacity at any

level of performance, it is determined that no controversy exists, and that Faucher is in compliance with the Laws of God as well as the laws of man. Therefore the court must dismiss and does so with prejudice.

XI.
CLOSING

I hereby Assevere that the foregoing facts stated above by me and contained within this instrument along with the enclosed and attached documents, Exhibit A entitled APPENDIX and Exhibit B, which are herein incorporated by reference, are true, correct, and complete to the best of my present knowledge, recollection, belief, and conviction. I state these facts under penalty of perjury under laws of the United States of America and that with this Asseveration I do claim all of my Rights all of the time and waive none of my Rights at any time for any cause or reason. 28USC1746; 18USC241; 18USC242; 18 USC 8; 31 USC 3124; MGL 268 §1A; MGL 106 §1-207; MGL 265 §37.

I stand ready to present my witnesses, evidence, and testimony as an Offer of Proof in support of my claims.

Executed, signed, and dated this eighth Day of the first Month in the Year of Our Lord Two-Thousand Nine, a.D.

s/ Patrick-Walsh: Faucher
Patrick-Walsh: Faucher
Petitioner

"But let your communication be, Yea, yea; Nay, nay: for whatsoever is more than these cometh of evil." Matthew 5:37 and "But above all things, my brethren, swear not, neither by heaven, neither by the earth, neither by any other oath: but let your yea be yea; and your nay be nay; lest ye fall into condemnation." James 5:12; Gordon v. Idaho.

End Exhibit C, Begin next page: Time Line of Petitioner's Docket and Certificate of Service

TIME LINE OF PETITIONER's DOCKET
and
CERTIFICATE OF SERVICE

Post Location, In care of:
c/o 49 Mack road
Fitchburg,
Massachusetts Commonwealth
Non-Domestic

January 9th, 2009, a.D.

Docket No.: 27749-08

UNITED STATES TAX COURT
400 Second Street N.W.
Washington, D.C. 20217

Clarissa C. Potter, Acting Chief Council
c/o Michael R. Fiore, Associate Area Council
Council Offices, Internal Revenue Service
Respondent, Room 401
Tip O'Neill Building
10 Causeway Street
Boston, Massachusetts 02222-1061

CERTIFICATE OF SERVICE

I certify that on the above date I did mail the following documents to the United States Tax Court and the Respondent as indicated:

One (1) packet, with original signature, containing the listed and described documents was sent to the Court along with five (5) additional copies of same, all under separate cover, to the above Court address; and one copy of same was sent to the Respondent at the above address. A total of seven (7) packets were mailed.

Each packet contains the following documents:

2004-04-12 p. 8
Asseveration of Patrick Walsh Faucher, Revocation of Signature, Revocation of Power of Attorney, Release of Appointment, Rescission of Contract, and Waiver of Benefits, within the Asseveration also: the Old Covenant, Bouvier's Law Dictionary citations, Supplement of Certain Excerpts, Thirty-three Benefits of the Covenant, Release of Appointment, Notice and Demand.

2004-04-12 p. 42
Declaration and Statement of Intent and Purpose with Status of persons attached.

2004-04-12 p. 51
My letter to Social Security Administration, Commissioner.

2004-04-15 p. 53
Asseveration of Patrick Walsh Faucher, IRS Revocation of Signature for Good Cause.

2004-04-15 p. 55
Asseveration of Patrick Walsh Faucher, Release of

Appointment, IRS

2004-04-15 p.58
My Notice and Demand to IRS

2004-04-15 p. 60
Asseveration of Tax-Exempt Foreign Status of Patrick Walsh Faucher, IRS

2004-04-15 p. 64
Certificate of Exemption from Withholding in Lieu of Form W-4, IRS

2004-04-15 p. 66
My letter to IRS, Washington, DC

2004-04-15 p. 67
My letter to Director of Foreign Operations District, IRS, Washington, DC

2004-04-15 p. 69
Copies of all documents previously sent to the Social Security Administration were included in all IRS mailings.

2004-04-15 p. 70
Certificate of Posting to IRS

2004-11-09 p. 71
Letter from IRS commenting on the above letter sent to them

2007-12-26 p. 72

IRS request for tax return

2007-12-26 p. 76
Letter to IRS, Linda Stiff, answering the request for a tax return; disputed the allegations contained within the IRS letter, and returned the IRS documents

2008-02-01 p. 78
Letter from IRS, Susan Meredith, the IRS has not resolved the issue that I raised to them

2008-02-08 p. 81
Letter from IRS, P. Rogers, requesting a return within 45 days

2008-02-12 p. 85
My letter to both Susan Meredith and Linda Stiff re: IRS letter of 2008-02-01

2008-03-14 p. 88
My letter to P. Rogers requesting an Administrative Hearing to resolve the matter at hand

2008-04-16 p. 90
My letter to IRS, Susan Meredith with copy of my letter to P. Rogers; with a demand for Administrative Hearing

2008-05-13 p. 92
NEW AFFIRMATIVE MATTER
Asseveration of Patrick-Walsh: Faucher, Revocation of Signature, Revocation of Power of Attorney, Release of Appointment, Rescission of Contract, Waiver of Benefits and Supporting Documents. See: related cover sheet/index of new affirmative matter packet

2008-05-20 p. 171
Asseveration of Patrick-Walsh: Faucher, Release of Appointment - Expatriation [171], Title 8, USC section 1481 [175], Freewill Expatriation, Declaration and Statement of Intent and Purpose [193]

2008-07-08 p. 203
Letter from IRS requesting why do I disagree with their allegations, letters, and presentments.

2008-07-16 p. 236
Request for extension of time to answer

2008-08-03 p. 240
My answer to IRS letter dated July 8, 2008, disputing their allegations, letter, and presentment line by line.

2008-08-05
Same as above, Duplicate mailing

2008-08-05 p. 370
Certificate of Mailing

2008-08-03 and 2008-08-05 p. 372
Letters from me to IRS, Spendlove, averring that IRS is acting criminally; a request for an Administrative Hearing

2008-08-03 p. 378
Discovery as a Right - List of questions submitted to IRS to be answered; Allegations of criminal wrongdoing, e.g., IRA (taxable) inserted on bogus IRS form in lieu of qualified, tax-exempt pension;

Falsifying the record, etcetera; Request for Administrative Procedure instructions, rules, and procedures (to which there was no response); and an Offer of Proof from me to resolve the issue, but no response either.

2008-08-05 p. 390
Request for Administrative Hearing and Opportunity to exhaust all Administrative Remedies; Raising of jurisdictional questions; Statement of parties; Statements of Authorities; Statement of Facts and proceedings; Statement of the Case; Argument; Conclusion; Undisputed Facts; Appendix of Authorities; and Closing.

2008-08-08 p. 428
Sent copies of all correspondence, letters, documents, and presentments to date to:

Taxpayer Advocate Service, Fitchburg
National Taxpayer Advocate Service, Nina Olsen, Washington, DC
IRS, Spendlove, Ogden, UT
Chief Council, IRS, Washington, DC
(See end sheet for comprehensive list of addressees)

2008-08-15 p. 432
Received Determination of Deficiency from IRS

2008-09-02 p. 449
My answer to their letter of Determination of Deficiency dated August 15, 2008; My request for Verified Claim; statement that I have been denied due

process and equal protection of your laws; that I have been denied an Administrative Hearing; and my DEMAND for an Administrative Hearing.

2008-09-03 p. 535
My letter to IRS asking tem to reconsider their finding in light of the fact that they denied my request for an Administrative Hearing.

2008-11-12 p. 539
My petition to United States Tax Court in an effort to preserve my Administrative Rights and resolve the issue at hand. My points of law and of fact are outlined in a document submitted and entitled "Special Visitation" along with supporting documents that chronologically outline the false documents produced by the IRS, such falsifications arising to the level of criminal actions and violation of rights. There is ample incontrovertible evidence to verify and validate my claims and to disprove and disallow all claims presented by the IRS.

2008-12-08 p. 610
Letter from Respondents legal representative: Paralegal Esquivel, notifying me of their pending Motion to Dismiss on the grounds that I failed to state a claim upon which relief can be granted

2009-12-09 p. 611
My letter and answer to Respondent's paralegal letter dated Dec 08, 2008.

2008-12-15 p. 615

Handwritten Notice to the Court and Respondent TOLLING, STOPPING, and SUSPENDING time, calendar, and actions until the emergency is over. State of Emergency in Massachusetts Commonwealth declared and in effect.

2008-12-29 p. 617
Handwritten Notice to the Court and Respondent that TOLLING, STOPPING, and SUSPENDING time, calendar, and actions until the emergency is over IS STILL IN EFFECT. This concerns a Motion filed by the Respondent during the toll and stoppage of time in this matter. The filing date has no effect.

2009-01-02 p. 618
Notice to the Court and Respondent that my computer is up and running and that the Toll and Stoppage can be discontinued. The effective date of the Respondents Motion to Dismiss shall be Friday, January 2nd, 2009, a.D.

2009-01-02 p. 622
Received from Respondent's representative a notice of motion to dismiss me and moves for judgement in the favor of the IRS.

2009-01-07 p. 640
My brief Letter of Dispute, truncated to reduce paperwork and space. Instead of disputing the Respondents motion line by line, word for word, I set out an example of a past dispute concerning the same, actual supporting documents already disputed.

2009-01-07 to be book numbered, WordPerfect indexed 1-79
Exhibit 'B' is a condensation of the theory of law that is found stated throughout the documents in Exhibit 'A' the APPENDIX.

2009-01-08 to be book numbered, WordPerfect indexed 1-69
My motion to the Court to quash Respondent's motion to dismiss and to gain an order from the Court in favor of te Commissioner

2009-01-09 to be book numbered, WordPerfect indexed 1-6
Certificate of mailing for seven (7) packets contain the above documents

The seven packets were each placed in United States Postal Service Priority Mail Flat Rate Boxes, postage paid in full. The Mail was sent prepaid on January 9th, 2009, a.D., to the addresses as noted above.

Signed and executed this day January 9th, 2008, a.D.

s/ Patrick-Walsh: Faucher
Patrick-Walsh: Faucher
Post Location, In Care of:
c/o 49 Mack Road
Fitchburg
Massachusetts Commonwealth
Non-Domestic

Tracking numbers:
420 20217 9101 8052 1368 3114 9907 60

420 20217 9101 8052 1368 3094 0192 53
420 20217 9101 8052 1368 3052 0762 29
420 20217 9101 8052 1368 3031 1047 14
420 20217 9101 8052 1368 3073 0477 65
420 20217 9101 8052 1368 3156 9338 55
420 02222 9101 8052 1368 3031 1456 01

End EXHIBIT - C

End Volume II

No.

In The
Supreme Court of the United States

Patrick-Walsh/Faucher, Pro Se,
Petitioner

v.

Douglass Shulman,
Commissioner of Internal Revenue
Respondent

On Petition For Writ Of Certiorari to
The United States Court of Appeals
For the First Circuit

APPENDIX
Volume III

Patrick Walsh Faucher, Pro Se
Post Location, In Care of:
c/o 49 Mack Road
Fitchburg, Massachusetts 01420
Telephone Contact:
(978) 833-1217

L Affirmative averments, p.-1046-

M Links between Social Security and Internal Revenue Code - "tax or tax," p.-1052-

N Social Security letters, p.-1055-

O-1 Freewill Expatriation, p.-1058-

O-2 Release of Appointment, SSA, p.-1077-

P Ambassador Credentials, p.-1083-

Q Laws, citations, cases, rulings, n/a

R Religious Objector: Beliefs and Law Relied Upon, p.-1094-:

R-1, Pub.L. 97-280; 96 Stat. 1211, Pub. L. 103-141

R-2, Ivan Panin, Bible Numerics

R-3, Ambassadors

R-4, Citizenship

R-5, US v. Seeger

R-6, Recission of Contracts

R-7, Universal Declaration of Human Rights

R-8, USA v. Robert James Fox, n/a

S Authentication of Documents, n/a

T Parties to the action, n/a

U Petitioner's document "Notice and Demand, Notice of Objection and Protest and Demand for Timely Answers and Explanations," pp. 001-014, U-1: subpages 1-12 (above document); U-2: Petitioner's "New Affirmative Matter, Tender of Issue, Denial, Subpoena, and Offer of Proof ***," dated January 26, 2009, was mislabeled by the Court and the mischaracterized document was then denied; U-3: an order dated March 30, 2009, mischaracterization of Petitioner's "Notice and Demand" as "not an appeal" and then denying same, p. -1160-

V Petitioner's document "New Affirmative Matter,

Tender of Issue, Denial, Subpoena, and Offer of Proof" dated January 26, 2009, was mislabeled and denied by the Court, See: Vol. I, p. -164-

W Petitioner's "Objection and Motion to Quash," dated January 26, 2009, (requested by the Court order dated January 2, 2009) was denied by the Court, See: Vol. I, p. -205-

X Petitioner's "Amended Petition," dated January 26, 2009, (requested by the Court order dated January 2, 2009) was denied by the Court, See: Vol. I, p. -181-

Y Petitioner's "Notice and Demand, Notice of Objection and Protest and Demand for Reconsideration of Court's Defective Ruling," denied, See: Vol. I, p. -290-

Z Petitioner's letter to the Court dated February 25, 2009, re: Mail Fraud, use of the United States Mail system without proper access; no record of an acceptance location, date, and time; no delivery effected, was returned. n/a

AA Petitioner's "Objection to and Protest of Order of Dismissal and Decision," dated April 10, 2009, See: Vol. I, p. -225-

BB Petitioner's first "Motion to Vacate and Reconsider," See: Vol. I, p. -243-

CC Petitioner's "Petition to Vacate and Reconsider," See: Vol. I, p. -253-

DD Notice of Appeal sent to Tax Court, May 5, 2009, See: Vol. I, p. -271-

EE Bill of Exception submitted with Notice of Appeal (DD above), See: Vol. I, p. -299-

FF Court returned "Petitioner's first Motion to Vacate and Reconsider," wrongfully rejected and returned,

p. -1174-

GG Court returned "Petitioner's Petition to Vacate and Reconsider," wrongfully rejected and returned

HH Notice from Tax Court of Filing of Notice of Appeal, May 13, 2009, with attached bogus docket

II Appeals Court: Case opening notice #09-1686, May 21, 3009, received by Petitioner, received May 22, 2009

JJ Appeals Court: Corrected case opening notice, May 15, 2009 (sic), received by Petitioner on May 27, 2009, bearing postmark May 26, 2009

EXHIBIT - B

Patrick-Walsh: Faucher
Post Location, In Care Of:
c/o 49 Mack road
Fitchburg, Massachusetts, uSA
Non-Domestic

The
UNITED STATES TAX COURT
in the
County of Worcester
Commonwealth of Massachusetts

Internal Revenue Service, et al.
Plaintiff,

v.

Patrick-Walsh: Faucher,
Respondent in Error,

Case # Not assigned yet

MOTION to DISMISS:
for WANT of JURISDICTION;
for WANT of proper VENUE;
and FAILURE to STATE a CLAIM upon
which RELIEF can be GRANTED

MOTION TO DISMISS
With Prejudice

The Petitioner wishes to point out to the Court that he is NOT an individual schooled in the law, but as an individual exercising his right under law for the action of the court. As such, the Petitioner asks the Court look to the substance of the pleadings rather than the form and asks the Court to take judicial notice pursuant to Section 32 of the Judiciary Act of 1789 (1 Stat. 73) which specifies that "courts respectively shall proceed and give judgement according as the right of the cause and matter in law shall appear unto them, without regarding any imperfections, defects, or want of form." The Petitioner further asks the Court to take judicial notice pursuant to Rule 201 of the Federal Rules of Evidence of the enunciation of principles stated in King v. Knoll (No. 04-04149-JAR), Whitney v. State of New Mexico (113 F.3d 1170), and Haines v. Kerner (404 U.S. 519), wherein the courts directed that those who are unschooled in law making complaints/pleadings shall have the Court look to the substance of the complaint/pleadings rather than the form and hereby makes the following asseverations, answers, complaints, pleadings, notices, and demands in the above referenced matter without waiver of any defenses.

Comes now the Respondent in Error, Patrick-Walsh: Faucher (Faucher), in Special Visitation by way of written communication, to move and compel the Court to dismiss any and all allegations, proceedings, and actions initiated by the INTERNAL REVENUE SERVICE, et al. (IRS), against Faucher, with prejudice. Faucher, with specificity, does challenge

jurisdiction, venue, and standing (failure to state a claim) of the IRS in this matter on all points.

I.
JURISDICTION
Section One

The UNITED STATES TAX COURT (USTC) and the INTERNAL REVENUE SERVICE (IRS) do not have jurisdiction in this case because:

1. All jurisdiction is founded on consent. I do not consent. I object. Any presumption of jurisdiction is disputed. Any presumption of jurisdiction is against my will and over my objection. My objection is founded upon refusal for cause.
2. Being the government and IRS are operating under contract/compact/treaty of the Law Merchant, it is mine to refuse for good cause shown. I refuse for good cause.
3. Silence gives consent, is the rule of business life. I have not been silent; I have disputed with vigor, for cause and with particularity, each and all written communications presented to me by the IRS.
4. Silence gives consent, is the rule of business life. The IRS has been silent on all of my asseverations, averments, answers, disputes, and replies to their allegations. Their failure to address my written communications binds them. My answers stand as fact in law for want of proper and timely response by the IRS. Now, silent acquiescence does bind the IRS.
5. To stand by, in silence, and see another sell your

property, binds you. Unlike the IRS, I do not stand by in silence. I have repeatedly and timely answered each and every letter, form, and written communication and presentment sent to me by the IRS. The IRS has repeatedly failed to respond to my written communications. The Doctrine of Nihil Decit prevails. Their answer in fact, under this Doctrine, simply is: they do not have jurisdiction, Faucher is in full compliance with the law, no verified claim has been presented by the IRS upon which relief can be granted; jurisdiction, if any should arise, is properly in the venue of the United States Supreme Court which has original and exclusive jurisdiction in matters concerning ambassadors.

6. Being the IRS is operating under the UNIFORM COMMERCIAL CODE (UCC), they stand in dishonor for failure to properly and timely answer any of my asseverations, my averments, my prompt and timely answers and denials, and my complete and thorough dispute(s) of their writings. Their dishonor is an effective estoppel against the IRS now preventing them from establishing jurisdiction and from proceeding further in this and similar matters.
7. A refusal for good cause shown has been filed and is found embodied in the attached supporting documents.
8. These are mere instances of the use of the maxim in the Municipal Law.
9. In the Law of Nations, it is equally potent.
10. The Constitution for the united States of America is the Supreme Law of the Land as are the

Treaties and the Law of Nations.

11. Silent acquiescence in the breach of a treaty binds a nation (Vattel, ch. 16, § 199, book 1). The silence of the IRS is deafening in this matter and it does bind them.
12. The Petitioner, Patrick-Walsh: Faucher does not have a Social Security number. See Asseverations to Social Security Administration, Exhibit A.
13. The IRS by and through its officers and agents failed to invoke and establish jurisdiction or re-establish jurisdiction when it was challenged. No claim and no jurisdiction has been perfected.
14. The IRS lost jurisdiction, if they had any at all, when they failed to commence an Administrative Hearing as requested and demanded by Faucher, a violation of equal protection and due process of law, and when they failed to timely dispute any of my asseverations, answers, and averments and to make an offer of proof.
15. The IRS can not establish jurisdiction as a result of their continuing criminal activities including without limitation, expansive context: Misconduct in Office; Obstruction of Justice; Falsifying the Record; Simulated Legal Process; and other felony and misdemeanor crimes relied upon by the IRS officers and agents to further a scheme.
16. I am not a taxpayer.
17. I am a non-taxpayer.
18. I am not a tax protestor.
19. I am a religious objector.
20. I am in compliance with Pub. L. 97-280.
21. I am an ambassador in the Kingdom of Israel, Elohim Dominion.

22. I am a member of the Tribe of Reuben, Kingdom of Israel.
23. The original and exclusive jurisdiction concerning ambassadors is in the United States Supreme Court (USSC), not the USTC.
24. I have exercised my right to self-determination and have expatriated from the United States, united States of, America, Commonwealth of Massachusetts, and other such fictions and zones into the Dominum of Elohim, the Kingdom of Israel, in service to the God of Abraham, Isaac, and Jacob. See Asseverations submitted to the Social Security Administration, Exhibit A.
25. My honorable and peaceful actions are in agreement with International Public Order.
26. The actions of the IRS are not in accord with International Public Order. In fact they are in direct conflict with good order and are a trespass.
27. I a Denizen, Stranger, and Sojourner among you.
28. I am not a citizen, resident, alien or other fictional construct of United states or of a federal zone. I am a citizen of the Kingdom of Israel, Elohim Dominum.
29. I am not a citizen of the United States, the united States of America, or a national of either, nor an alien nor a resident of them. My status in your country, states, and like fictions is that of a denizen, sojourner, and stranger among you and as ambassador of the Kingdom of Israel, Tribe of Reuben, Dominion of Elohim, the God of Abraham, Isaac, and Jacob. I belong to Elohim Dominion, the Kingdom of Israel. I am a subject (citizen) thereof. I subscribe to and I pledge myself to the Mosaic

Law, the Law of God, Elohim — the Creator, the Creator of the Universe, the Supreme Being.

30. I am of the Dominion. I belong to some Thing else. I do not belong to you, the state. I belong to the Kingdom of Israel, Elohim - the God of Abraham, Isaac, and Jacob — The Supreme Being.
31. I am compelled and moved in this matter for eternal salvation and cite the "Law of Necessity" also known as the "Doctrine of Necessity."
32. Faucher, the Petitioner, is eligible for Article I and III courts.

Section Two
The Court Shall Dismiss the Action
Pleading Special Matters

Title 28 Appendix
Federal Rules of Civil Procedure
III, Rule 9
Pleading Special Matters

(a) Capacity.

It is not necessary to aver the capacity of a party to sue or be sued or the authority of a party to sue or be sued in a representative capacity or the legal existence of an organized association of persons that is made a party, except to the extent required to show the jurisdiction of the court. When a party desires to raise an issue as to the legal existence of any party or the capacity of any party to sue or be sued or the authority of a party to sue or be sued in a representative capacity, the party desiring to raise the issue shall do so by specific negative

averment, which shall include such supporting particulars as are peculiarly within the pleader's knowledge.

The supporting particulars, as are peculiarly within the pleader's knowledge, are substantially listed below, but are particularly, and with specificity, presented elsewhere in this written communication as a whole along with the original supporting documents attached (e.g., Exhibit A).

I distinctly and formally aver that:

1. The IRS is not a natural born , living, flesh and blood man; it is a fiction.
2. A fiction can not have intercourse with a non-fiction.
3. I am a natural born, living, flesh and blood man, not a fiction.
4. The IRS attempts to operate on an alleged "law" or contract that is so vague and obscure as to become, and be, and is, an absurdity in both law and fact and therefore is void from the beginning — it is un-Constitutionally vague — it is vague and so complex that even educated parties can not accurately decipher the double-speak of the alleged "law" and the alleged "rules and regulations." I offer to the IRS, its officers, employees, agents, and actors an opportunity to bring forth their offer of proof, in full detail, the verified basis upon which they attempt to move and a verified claim upon which relief can be given.
5. No law requires a flesh and blood, natural born man, to file and pay taxes; any presumption of

such a law or obligation is hereby disputed and an offer of proof is demanded from the IRS.

6. I operate as a citizen/subject of the Kingdom of Israel, Elohim Dominum; I am an ambassador in the service of the God of Abraham, Isaac, and Jacob.
7. I have properly annulled, abrogated, rescinded, and destroyed the Social Security compact that I thought I had with them thus removing the link, the nexus, between myself and the IRS and like agencies.
8. I have properly expatriated from the United States of America and the United States to the Kingdom of Israel and am subject to the King's laws.
9. No jurisdiction attaches to me either by person, by subject matter, or by venue.
10. If somehow jurisdiction eventually attaches, then the proper venue shall be in the United States Supreme Court, the only court having original and exclusive jurisdiction in this matter.
11. No venue within a kill/zone or dead/zone, so called, shall be valid. A kill/zone or dead/zone shall be defined as an area, usually costal, bordering the great salt seas that are subject to the destructive flow and forces of a water wave or waves such as a tsunami or rogue wave or subject to the liquidization of the soil due to earth quake activity. All venues shall be located safely inland beyond the striking distance of tidal waves/tsunami caused by earth quakes, locally or globally, or other destructive acts of God. We are warned to flee to the mountains for safety, head for the Worcester hills for safety.

12. The supporting witnesses, evidence, and testimony can be found documented within and throughout the documents contained in this mailing, e.g., Exhibit A.

What is the meaning of supporting particulars? It is MY pledge to something else: that I have assumed my position among the powers of the earth, that I pledge to support different declarations, and that I am going to quit trespassing across their intellectual property.

13. It is apparent and self-evident and fully documented and illustrated within and throughout these written communications that I am not of the US or USA or any of its/their states nor subject to their laws; that I agree with and am subject to the Mosaic Law, the Holy Scriptures, of the Kingdom of Israel. It is equally self-evident that I am sanctified from, and out of, the mountain and into a foreign place and am there and subject to the laws of the Kingdom of Israel. This can not be disputed by rational thinking men of good will. See the writings and Asseverations and the supporting documents offered in this written communication and Exhibit A. The IRS has never challenged my position and are bound thereby.

As this has now passed, then one must go to:

Defenses and Objections

Title 28 Appendix
Federal Rules of Civil Procedure

III, Rule 12
Defenses and Objections

(h) Waiver or Preservation of Certain Defenses.

(1) A defense of lack of jurisdiction over the person, improper venue, insufficiency of process, or insufficiency of service of process.

(3) Whenever it appears by suggestion of the parties or otherwise that the court lacks jurisdiction of the subject matter, the court shall dismiss the action.

I also offer, and I do aver and put forth a defense of:

14. Lack of jurisdiction over the person: I am not a party to the alleged action.
15. Proper venue: Only if and when jurisdiction attaches, then it must be in the United States Supreme Court, the court of original and exclusive jurisdiction for ambassadors.
16. Improper venue: A court in the City of Boston, Commonwealth of Massachusetts, I never requested Boston, Massachusetts, but specified Fitchburg or Worcester in place thereof.
17. Insufficiency of process: lack of a verified claim, process obtained by misconduct in office, obstruction of justice, falsifying the record, and simulated legal process.
18. Insufficiency of service of process: a corporate fiction can not engage in an exchange or process with a natural born, living, blood and flesh man

that is a non-fiction actor.

19. The IRS by and through its agents are suborning mis-statements and perjury, and are fiction actors attempting to entice/coerce passive/ignorant victims by: involuntary judgement (18USC § 1506); impeding a matter under agency/department investigation, administration, or jurisdiction (18USC § 1519); assaulting a foreign official (18USC § 112); extortion of a foreign official (18USC § 878); enticement to slavery by enticing *** into involuntary servitude (13th Amendment; 18USC § 1583); enticement to slavery by ordering a person *** [to be a] US Citizen (13th Amendment; 18USC § 1583); obtain forced labor (18USC § 1589); criminal conversion of property to their own use; trespass against an innocent and his property; and other shameful, immoral, and illegal and unlawful actions against me committed by the IRS and its agents and representatives as documented, written, illustrated, and contained within these documents taken as a whole. See Exhibit A.
20. Failure of the IRS to state a claim upon which relief can be granted:
    In order for there to be a "valid" assessment it must be made on an Assessment Certificate with a "supporting list." The IRS has refused/failed to produce the evidence of a claim. There is no verified claim. Therefore the court must dismiss.
21. There is one particular form that the IRS uses as "proof" of their "valid" assessments, that form is a 4340 form. However, that only lists a summary of the credits, debts and the alleged date that a 23C Certificate of Assessment (Summary Record of

Assessment) that was allegedly signed by the assessment officer.

22. A 4340 form is only prima facie evidence that an assessment was made, it is not the assessment itself. In the Internal Revenue Manual (IRM) it states that a 23C is a "common" form and that the Assessment Certificate (primary assessment) is the "legal" document that authorizes collection.

23. In order for there to be a "valid" assessment it must be made and verified on an Assessment Certificate with a "supporting list." The IRS has failed to produce a verified claim in the form of an Assessment Certificate with a "supporting list" as specified in their own rules. The offer of an inferior or lesser form or presentment fails to rise even to a level of mere prima facie evidence of a claim. To proceed under this ruse is a continuing, bald-face attempt by the IRS to commit entrapment by cunning obfuscation, dissemble, deception, misdirection, conversion of property, and fraud. To offer a such an inferior form as a "proof" of claim is nothing less than: Misconduct in Office; Obstruction of Justice; Falsifying the Record; Simulated Legal Process; and other felony and misdemeanor crimes relied upon by the IRS officers and agents in a conspiracy to further a scheme. Upon failure of the IRS to produce an offer of verified proof, the court must dismiss with prejudice.

Here comes the Petitioner and I do now call the IRS's bluff on this issue and raise them an offer of proof. I challenge the validity of their lesser and inferior claims

and allegations and any and all claims of jurisdiction. I challenge the validity of the bogus statutory Notice of Deficiency. Without a verified offer of proof entered onto the record by a competent witness having first hand knowledge of the matter at hand, the court must dismiss.

The court must dismiss.

I specifically aver that the IRS and the Department of Justice (DoJ) do not have jurisdiction in this case and the USTC is the wrong court venue. The Petitioner is at the USTC by Special Visitation to secure a denied, prior right (Administrative Hearing) that was denied to the Petitioner, and to otherwise preserve my administrative rights. This case is not ripe for any court until due process of law and equal protection of law is effected. See summary of facts here and a thorough presentation in the accompanying documents and written communications. See Exhibit A.

Negatively, I aver that:

24. I am not an attorney or lawyer.
25. I am not trained or schooled in the law or its artful words and phrases.
26. I am not not a citizen or resident of the Commonwealth of Massachusetts.
27. I am not a citizen or resident of the United States of America.
28. I am not a citizen or resident of the United States or a federal zone.
29. I am not a citizen or resident of any state,

province, or territory of France, Canada, or the United Kingdom (Great Britain).

30. I am not a resident residing in this country.
31. I am not an alien residing in this country.
32. I do not possess dual citizenship.
33. I am not a taxpayer.
34. I am not a tax protestor.
35. I am not a corporation, trust, organization, or partnership.
36. I am not a fiction.
37. I am not required to file and pay taxes.
38. I have no duty to file and pay taxes.
39. I do not pay taxes, but I do pay Tithes.
40. I do not engage in, use, or have insurance.
41. I have no 501(c)3 church affiliations.
42. I have no organized religious affiliations.
43. I do not have a driver license.
44. I do not have a Social Security number.
45. I do not have a Social Security Administration application, contract, agreement, accord, or number.
46. There are no material issue of facts to be decided.
47. I do not consent to jurisdiction, I dispute jurisdiction.
48. The DoJ does not have subject matter or personal jurisdiction.
49. The IRS does not have subject matter or personal jurisdiction.
50. The IRS cannot establish jurisdiction over the property, interests, and endeavors of a person or individual without a Social Security Number.
51. No verified claim upon which relief can be granted was tendered by the Commissioner, the IRS.

52. The IRS failed to state a claim upon which relief can be granted.
53. The IRS by and through its officers, employees, agents, and actors did not invoke and establish jurisdiction.
54. All allegations offered by the IRS were formally disputed, word for word, line by line, precept upon precept, in total.
55. The IRS did not dispute any of my letters, answers, averments, and/or asseverations.
56. The IRS did not even respond to any of my letters, answers, averments, and/or asseverations.
57. The IRS did not act in compliance with the laws, rules, regulations, mandates, and the well established procedures of the Uniform Commercial Code (UCC).
58. As a result of its violation of the UCC's procedures, the IRS did not invoke and did not establish jurisdiction nor produce any valid, verified instrument for presentation, they did not perfect an administrative remedy; therefore they fail and their position is hollow, empty, without merit, and merely of color of law resulting in trespass.
59. The IRS can not establish jurisdiction as a result of their continuing criminal activities including without limitation, expansive context: Misconduct in Office; Obstruction of Justice; Falsifying the Record; Simulated Lægal Process; and other felony and misdemeanor crimes relied upon by the IRS officers and agents to further a scheme.
60. The IRS lost jurisdiction, if they had any at all, when they failed to commence an administrative hearing as requested by Faucher, a violation of

equal protection and due process of law.

61. The IRS can not dispute the fact that they used the United States Postal Service and the U. S. mail and postal system to promote a fraudulent scheme.
62. The Notice of Deficiency is not valid, it is defective.
63. The process is not valid, it is defective.
64. The service is not valid, it is defective.
65. The venue is not valid, it is defective and it is improper, and it is wrong venue.
66. The Commissioner/IRS has no standing.
67. They have no capacity nor authority to sue.
68. The Petitioner, Faucher, is not a party to be sued.
69. There is no nexus to Faucher establishing jurisdiction.
70. There is no subject matter or personal jurisdiction.
71. Attorneys and lawyers can not testify; a competent witness with first hand knowledge of the facts is the bonafide means to introduce evidence and testimony in a case.
72. The retirement pension system, a qualified tax-exempt pension, can not pay out in gold.
73. The check issued by the retirement pension system can not be redeemed in gold.
74. The check issued cannot be redeemed in anything other than in Federal Reserve notes.
75. The Federal Reserve notes can not be redeemed in gold or silver, only for other Federal Reserve Notes.

The court must dismiss.

Affirmatively, I aver that:

76. I am a natural born, living, flesh and blood man.
77. I am a non-taxpayer.
78. I am a religious objector.
79. I am in compliance with Pub. L. 97-280 to obey God and follow His Laws.
80. I am a citizen of the Kingdom of Israel.
81. I am an ambassador in the Kingdom of Israel, Elohim Dominion.
82. I am an ambassador of the Kingdom of Israel in the service of the Creator, Elohim; the God of Abraham, Isaac, and Jacob.
83. As a subject and ambassador of the King, I am bound to do His bidding and follow His Laws.
84. The Doctrine of Necessity is a bonafide, valid, and verifiable defense to my actions in this matter.
85. I am a Hebrew, Tribe of Reuben.
86. I am required to pay tithes and offerings.
87. I do pay tithes and offerings.
88. I am a Denizen, a Stranger and Sojourner in this country (as per Leviticus 25:23).
89. I am required to practice strict liability in lieu of insurance (limited liability).
90. The church is where two or more individuals come together in His name.
91. The original and exclusive jurisdiction concerning ambassadors is in the United States Supreme Court.
92. Jurisdiction over ambassadors working in the United States resides in the Supreme Court of the United States, and this issue must properly be presented before that court as only the United States Supreme Court has original and exclusive jurisdiction concerning affairs and issues of

ambassadors.

93. There are issues of Federal Law under the Supremacy Clause in the Constitution for the united States of America, and Federal statutes as they relate to ambassadors and diplomatic personnel working in the United States.
94. There are issues of Federal Law under the Free Exercise Clause in the Bill of Rights, Constitution for the united States of America, and Federal statutes as they relate to religious free exercise.
95. There are issues of Federal Law under the Law of Nations and The Treaties as they relate to expatriation and the Right of Self Determination.
96. There are issues of Federal Law under the Uniform Commercial Code, both national and international, as they relate to the administration of the vexatious tax laws inferred by the IRS.
97. If jurisdiction attaches then an issue of law only has been raised to be tried at the bench by a judge as there are no facts to be tried in this matter.
98. The Imprimatur of Congress at 97 Pub. L. 280, controls and that I must obey and practice the teachings of the Holy Scriptures.
99. Expatriation at 15 Stat. 249 is a right; expatriation is a right under the Law of Nations.
100. Notice under Fifteen Statutes at Large Two-hundred Forty-nine (15 Stat. 249) was effectively served and that I left the jurisdiction of the federal government of the United States (the united States of America) and asserting and claiming expatriation into the jurisdiction of the Kingdom of Israel subject to His Laws.

101. The Federal Reserve notes can only be redeemed in other Federal Reserve notes. One can not pay for anything with Federal Reserve notes, but only to discharge a debt with them.

102. The position of the Social Security Administration is that without a Social Security Number, one cannot pay taxes.

103. Without a Social Security Number, the IRS loses jurisdiction over the property, interests, and endeavors of a person or individual.

104. The IRS by and through its officers, employees, agents, and actors failed to invoke and establish jurisdiction.

105. As a result of IRS violations of the UCC's procedures, the IRS stands in dishonor, a position that is an affront to international public good order. Their contempt for the rule of law is contrary to peace of the nations and a violation thereof. No issue arises as a result of their bogus actions.

106. IRC, section 1.1001-1 (4657) C.C.H States that "Federal Reserve notes are valueless."

107. The IRS lacks the capacity to sue and lacks the authority to sue in this matter.

108. The DoJ lacks the capacity to sue and lacks the authority to sue in this matter.

109. A representative of the IRS and/or the Justice Department lacks the capacity to sue and lacks the authority to sue in this matter.

110. Organized associations of persons lacks the capacity to sue and lacks the authority to sue in this matter.

111. I am not a party that can be sued in this

matter.

112. This issue is not ripe for a court review, petition not withstanding, due to lack of due process and equal protection of law, to wit, regular Administrative Hearings were denied to the Petitioner after written requests and demands for such hearings.

Without the capacity and/or authority to sue or be sued in this matter, jurisdiction fails and the court must dismiss.

I am in full compliance with the law and my status is soundly based on reliance, subjective good faith, true and sincerely held religious beliefs and convictions, the Seeger Doctrine, contemporary and ancient writings, the laws of the United States, its Treaties, and the Law of Nations.

Basic tenants of the laws of God and nations have been violated by the IRS, e.g., due process of law and equal protection of law, and the right to self determination.

I hereby aver and do raise the above issues, by specific negative averment, and by affirmative averment, and include the supporting particulars as are peculiarly within my knowledge. The particulars concerning this matter are included and hereby incorporated within by reference and are fully documented within these written communications for all to witness. I state factually that these averments comport well with Jus Cogens and are protected

thereby. The court must dismiss.

II.
QUESTIONS PRESENTED FOR ANSWERS

If the right of religious free exercise means anything, it is the right of the individual to be free from unwarranted governmental intrusion into matters so fundamentally affecting a person as the decision whether to follow God's Law or man's law. The question to be answered is:

1. Can an individual exercising a right (a right protected by the Bill of Rights, Amendment the First, Free Exercise Clause, Constitution for the united States of America) and who is in compliance with the law of the United States and united States of America at Pub. L. 97-280 be compelled to obey a conflicting law, and merely a vague allegation of some duty at that, that inflicts damages and penalties that rise to the level of an absurdity in law? See: Tyler Estate (1926) 140 Wn. 679; 250 P. 456; 51 ALR 1088.

If laws, rules, and regulation conflict, then consider the following: Courts have repeatedly ruled that in statutes, when a mandatory meaning of the word "shall" would create a constitutional conflict, "shall" must be defined as meaning "may". The following are quotes from a few of these decisions.

• In the decision of Cairo & Fulton R.R. Co. vs Hecht, 95 U.S. 170, the U.S. Supreme Court stated: As against the government the word "shall" when used in statutes, is to be construed as "may," unless a contrary

intention is manifest:

- In the decision of George Williams College vs Village of Williams Bay, 7 N.W.2d 891, the Supreme Court of Wisconsin stated: "Shall" in a statute may be construed to mean "may" in order to avoid constitutional doubt.
- In the decision of Gow vs Consolidated Coppermines Corp., 165 Atlantic 136, the court stated: If necessary to avoid unconstitutionality of a statute, "shall" will be deemed equivalent to "may" ....

Related questions are:

2. If there are two conflicting laws and an individual chooses to follow the one but not the other, would it not then be absurd to punish him for following the first law but not following the conflicting law, especially if the conflicting law can not be specifically articulated?

3. Is it true that law does not withstand an absurdity?

4. If an individual is moved to disobey a law, is it not true that in defense of his breaking that law he may assert that he is in compliance with a competing, superior law? Is it not true that in defense of his breaking that law he may assert an affirmative defense that his actions were needful and necessary, such as provided for in the Doctrine of Necessity?

5. If sincerely held religious beliefs and convictions tend to good order, and they do not violate anybody else's rights, and there is no contract that prohibits it, is it not true that there is a right to do it?

6. Is it not true that paying tithes under God's Law supercedes a tax under man's law?

7. If an individual has no contract/connections to a law, is he then bound by that law?

8. Is it not true that the link between Social Security number and IRS § 7103 and § 7102 (tax or tax) provides the connection or "nexus" to the IRS?

9. Given that an individual has no Social Security number, is it not true that he is not subject to the IRS as he has no connection to it??

7. Given that an individual has no connection to a law, can the penalty clause of that law then be applied to him?

8. In one's capacity as an ambassador, is it not true that jurisdiction attaches only in the United States Supreme Court?

10. If an individual's religious education, training, and practice form a true religious belief and conviction, and that belief and conviction are truly held and sincerely believed as his own individual belief and conviction, and the individual's belief and conviction rise to and form a binding relation in service to a Supreme Being, The Creator, The Creator God, The God of Abraham, Isaac, and Jacob, Elohim, The King of Israel, Kingdom of Israel, Elohim Dominion, that involve duties and service superior to those arising from any human relation, then is it not true that the individual is bound by the Holy Scriptures, but not man's law? See US v. Seeger

11. Therefore does this individual have any duty to man's law, e.g., to file and pay taxes to Bale and the Babylonian Mystery Religion as alleged, or does the higher, aforementioned duty to the Creator supercede and control in this case?

III.
STATEMENT OF PARTIES

Patrick-Walsh: Faucher, Petitioner, and
Internal Revenue Service, et. al., Respondent:, and
Commissioner, IRS, et. al.,
John Doe #1, Director of Foreign Operations District
Linda E. Stiff, Acting Commissioner, IRS
Dennis L. Parizek
Susan Meredith, Operations Manager, ACS Support
P. Rogers, Operations Manager, Collections
Douglas Shulman, Commissioner, IRS
Donald L. Korb, Chief Council
Clarissa C. Potter
Michael R. Fiore
Thomas R. Thomas
Frances F. Regan
Nina E. Olson, National Taxpayer Advocate
Michael Chesman, Diretor, Office of Professional Responsibility
Ms. Spendlove, Operations Manager, Exam SC Support
Jo Anne B. Barnhart, Commissioner, Social Security Administration
John Doe #2, Area Director
John Doe #3, Area Manager
John Doe #4, Specialty Tax Program Chief
John Doe #5, Director of Field Operations
Appeals Office, et. al.,
Administrative courts, et al.

IV.
AUTHORITIES

1. Ancient Document Rule:
   The Holy Scriptures in general:
      Mosaic Law in full, including without limit, expansive context, these excerpts:

      • Come out of her, my people, that ye be not partakers of her sins, and that ye receive not of her plagues. Rev. 18:4

      • No man can serve two masters... . Matthew 6:24

      • Thou shalt have no other Gods before Me. Ex.20:2,3; Ex.34:14; Deut.5:6,7; Deut.6:5.

      • Thou are God's servant nation. Ex.19:5-6; Lev.20:26; Deut.7:6; Deut.10:15; Deut.14:2; 1 Sam.12:22; 2 Sam.7:24; 1 Chron.17:22; Psalms 33:12; Is.43.1,10; Is.49:3; Jer.31:1; Ez.34:40; Rom.9:4 2 Cor.6:16; 1 Pet.2:9; Acts 13:17-19

      • Thou shalt obey God's Law. Ex.15:26; Lev.18:4,5,26,30; Deut.4:14,40; Deut.5:32,33; Deut.6:17,25; Deut.8:6,11; Deut.11:8,32; Deut.26:16; Deut.27:8-10; Deut.29:9; Deut.30:2,10,16; Lev.20:22; 1 Kings 8:57,58,61; Ez.20:19; Matt.5:17-19; Acts 5:29; Rom.3:31; Rom.6:14,15; Rom.7:1-22; James 1:22-25; Gal.3:10

      • Obligation to be observed unto the Lord: Obedience to God's Laws. Deut.10:12-13; Deut.11:8 and Deut.28:1-2; Matt.12:50; John 14:15,23; 1 Pet.2:13

      • Thou as a nation are not to make alliances with the heathen. Ex.22:31-33; Ex.34:12, 15;

Deut.7:1-4

• Ambassadorship 2 Cor. 6:14-17

• It is a crime for anyone, including government, to unlawfully appropriate property. Ex.22:5,7-13

• Taxation under the Law of God based on a system of tithes. Gen.14:20, 28:22; Ex.23:19; Lev.27:30-33; Num.18:24, 26-29; Deut.12:6, 11, 14:22-23, 28, 16:10, 17, 26:12; 2 Chron.31:5-6, 12; Neh.10:37-38, 13:12; Prov.3:9; Mal.3:8-11; Matt.23:23; Luke 11:42, 18:12; Acts 20:35; 1 Cor.16:2; 2 Cor.9:6-8; Heb.7:2, 4-9

• Court Procedures. Two or more witnesses required to testify against a person. Num.35:30; Deut.17:6, 19:15; Matt.18:16; 2 Cor.13:1; 1 Tim 5:19; Heb.10:28

• We are not permitted to willfully break God's Law. Deut.10:12, 11:1, 13, 22, 19:9, 20:16, 20; Joshua 22:5; John 14:15, 23, 15:10; Rom.13:10; Gal.5:6; 1 Thes.1:3; Heb.6:10; James 2:14-26; John 5:2-3; 2 John 6

• Oath issue. "But let your communication be, Yea, yea; Nay, nay: for whatsoever is more than these cometh of evil." Matthew 5:37 and "But above all things, my brethren, swear not, neither by heaven, neither by the earth, neither by any other oath: but let your yea be yea; and your nay be nay; lest ye fall into condemnation." James 5:12

• For a more robust list of laws see: "A DECLARATION and STATEMENT of INTENT and PURPOSE" filed elsewhere in

this package.

2. Laws of the United States: Constitution for the united States of America, Bill of Rights, Treaties, and Law of Nations are the Supreme Law of the Land:

Pub. L. 97-280, 96 Stat. 1211 (Obey the Scriptures)

Pub. L. 103-141 (Religious Freedom Restoration Act of 1993)

Pub. L. 101-209 (International Year of Bible Reading-Proclamation, 7 Dec..1989)

15 Stat. 249 § 1, pages 223-224 (July 27, 1868); Title 8 USC § 1481 (Expatriation)

28 USC 1746 (If executed without the United States: "I declare (or certify, verify, or state) under penalty of perjury under the laws of the United States of America that the foregoing is true and correct." Executed on (date).)

18 USC 241 (If two or more persons conspire to injure, oppress, threaten, or intimidate any person in any State, Territory, Commonwealth, Possession, or District in the free exercise or enjoyment of any right or privilege secured to him by the Constitution or laws of the United States, or because of his having so exercised the same; or if two or more persons go in disguise on the highway, or on the premises of another, with intent to prevent or hinder his free exercise or enjoyment of any right or privilege so secured - They shall be fined under this title or imprisoned not more than ten years, or both; and if death results from the acts committed in violation of this

section or if such acts include kidnaping or an attempt to kidnap, aggravated sexual abuse or an attempt to commit aggravated sexual abuse, or an attempt to kill, they shall be fined under this title or imprisoned for any term of years or for life, or both, or may be sentenced to death.)

18 USC 242 (Whoever, under color of any law, statute, ordinance, regulation, or custom, willfully subjects any person in any State, Territory, Commonwealth, Possession, or District to the deprivation of any rights, privileges, or immunities secured or protected by the Constitution or laws of the United States, or to different punishments, pains, or penalties, on account of such person being an alien, or by reason of his color, or race, than are prescribed for the punishment of citizens, shall be fined under this title or imprisoned not more than one year, or both; and if bodily injury results from the acts committed in violation of this section or if such acts include the use, attempted use, or threatened use of a dangerous weapon, explosives, or fire, shall be fined under this title or imprisoned not more than ten years, or both; and if death results from the acts committed in violation of this section or if such acts include kidnaping or an attempt to kidnap, aggravated sexual abuse, or an attempt to commit aggravated sexual abuse, or an attempt to kill, shall be fined under this title, or imprisoned for any term of years or for life, or both, or may be sentenced

to death.)

18 USC 8 (Obligation or other security of the United States defined: The term "obligation or other security of the United States" includes all bonds, certificates of indebtedness, national bank currency, Federal Reserve notes, Federal Reserve bank notes, coupons, United States notes, Treasury notes, gold certificates, silver certificates, fractional notes, certificates of deposit, bills, checks, or drafts for money, drawn by or upon authorized officers of the United States, stamps and other representatives of value, of whatever denomination, issued under any Act of Congress, and canceled United States stamps.)

31 USC 3124 (Exemption from taxation: (a) Stocks and obligations of the United States Government are exempt from taxation by a State or political subdivision of a State. The exemption applies to each form of taxation that would require the obligation, the interest on the obligation, or both, to be considered in computing a tax, except - (1) a nondiscriminatory franchise tax or another non-property tax instead of a franchise tax, imposed on a corporation; and (2) an estate or inheritance tax. (b) The tax status of interest on obligations and dividends, earnings, or other income from evidences of ownership issued by the Government or an agency and the tax treatment of gain and loss from the disposition of those obligations and evidences of ownership is decided under the Internal

Revenue Code of 1986 (26 U.S.C. 1 et seq.). An obligation that the Federal Housing Administration had agreed, under a contract made before March 1, 1941, to issue at a future date, has the tax exemption privileges provided by the authorizing law at the time of the contract. This subsection does not apply to obligations and evidences of ownership issued by the District of Columbia, a territory or possession of the United States, or a department, agency, instrumentality, or political subdivision of the District, territory, or possession.)

IRC, section 1.1001-1 (4657) C.C.H (States that "Federal Reserve notes are valueless." If valueless equals zero, then 100 x 0 = zero.)

3. Laws of the Commonwealth of Massachusetts:
   Chapter 32, Section 19 (Retirement Pension exempt from taxation, attachments and assignment.)
4. Citations:
   Barnette v. West Virginia State Board of Education, 47 F. Supp. 251 (S.D.W.Va. 1942) (Religious freedom within the Constitution (First Amendment) embraces not only the right to worship God according to the dictates of one's conscience, but also the right to do or forbear to do, any act, for conscience sake, the doing or forbearing of which is not inimical to the peace, good order, and morals of society.)
   Ferrell v. Dallas Independent School District, 261 F. Supp. 545 (N.D.Texas 1966) (An infant has not

the capacity to bind himself absolutely to a contract, or is not bound by his contract *** and generally, contracts made with minors are not enforceable.)
Gordon v. Idaho, 778 F2d 1397 (Oath issue)
Hains v. Kerner, 404 US 519 (1972) (Pro Se standards)
US v. Johnson, 76 F. Supp. 538 (Belligerent claimant in person)

US v. Aitken, 755 F.2d 188, 191-193 (CA1 1985) (Subjective good faith defense)
US v. Cheek, 498 U.S. 192 (1991) (Subjective good faith defense)
US v. Murdock, 290 US 389, 394, 395 (1933) (Reliance defense)
US v. Seeger, 380 US 163 (Religious free exercise defense)

Raley v. Ohio, 360 US 423, 438, 79 S.Ct 1257, 1266 (1959); and
Cox v. Louisiana, 379 US 559, 562-564, 85 S.Ct., 476,479, 481 (1965)2; and
US v. Penn. Industrial Chemical Corp., 411 US 655, 658, 93 S.Ct. 1804 (1973); and
US v. Laub, 385 US 475 487, 87 S.Ct. 574 (1967); and
US v. Hedges, 912 F 2d 1397, 1405 (11th Cir., 1990) (Representations of law made by the Federal Government may be relied upon by any individual in any one of the States united to govern his

actions.)

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5. Laws of Nations:
Cooper v. Aaron, 358 US 1 (1958); and
Universal Declaration of Human Rights (UDHR) which entered into International Law via Resolution 217A (III) of the General Assembly of the United Nations, 10 December 1948 (at 3 (pt. 1) GAOR, Resolutions (A/810), at 71-77). (UDHR at Article 18 provides that: Everyone has the right to freedom of thought, conscience, and religion; this right includes freedom to change his religion or belief, and freedom, either alone or in community with others and in public or in private, to manifest his religion or belief in teaching, practice, worship, and observance.)
(Also, at Article 15 states: a) Everyone has the right to a nationality, and b) No one shall be arbitrarily deprived of his nationality nor denied the right to change nationality.)

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6. Constitutional Rights:
Sherer v. Cullen, 481 F 3d 945 (There can be no sanction or penalty imposed upon one because of exercise of constitutional rights.)
Miranda v. Arizona, 384 US 436 (1966) (Where rights secured by the constitution are involved. There can be no rule making or legislation which would abrogate them.)
Miller v. US, 230 F. 2d 286, 489 (The claim and exercise of a constitutional right cannot be

converted into a crime.)

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7. Letters:
In a letter from Department of Health & Human Services, by Social Security Administration, dated January 10, 1986, it is stated in part: "*** a person with no social security number would have no taxable income ***." The letter was signed by: Penny Payton, Claims Representative.

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8. United States Constitution:
Article 1, sec. 8, "To define and punish piracies and felonies committed on the high seas, and offenses against the law of nations;"
Article 6, clause 2, "This Constitution, and the laws of the United States which shall be made in pursuance thereof; and all treaties made, or which shall be made, under the authority of the United States, shall be the supreme law of the land; and the judges in every state shall be bound thereby, anything in the Constitution or laws of any State to the contrary not withstanding."
The US Constitution and the Treaties and the Law of Nations are the supreme law of the nation. See the book entitled "Law of Nations." It applies as it was incorporated into the Constitution by reference. The law of nations: The right of self-exile is now called the right of self determination.

V.
STATEMENT of FACTS and PROCEEDINGS
STATEMENT of the CASE

As a result of an illness and chemical treatment to cure, effects of which linger even to this day, I recognized a need, thirst, desire, and hunger that was to be satisfied only by my devotion to God, the Creator, the God of Abraham, Isaac, and Jacob. As a result of religious education, training, and studies I found it necessary to move away from past association with the gods of the Babylonian Mystery religion to the exclusive devotion and worship of the Creator, Elohim, the God of Abraham, Isaac, and Jacob. Observance of the Mosaic Law found nestled within the Holy Scriptures compelled me to make changes in my life. By Asseveration I rescinded the Social Security Administration application, agreement, contract, and number for cause on the basis of fraud with damages. I expatriated from the United States, the united States of America to the Kingdom of Israel, Elohim Dominum. I became a Denizen, Stranger, and Sojourner and continue to move towards Elohim even as I come out of her, as I turn my back on her, and leave the mountain in the past.

There are no material facts to be decided in this case. I admit that I did not file and pay taxes in 2003, 2004, 2005, 2006, 2007, etcetera, because I am not one that is required to file and pay taxes. I did not pay and file because I am not a taxpayer. I do not have a Social Security number. I do not have a contract with the Social Security Administration or the IRS. I am not a citizen of the United States or the united States of

America. I am not a resident or alien. I stand ready to present my witnesses, evidence, and testimony in an Offer of Proof in support of my claims.

Even as the IRS attempts to convert my property to their own use, the IRS has continuously ignored my timely written request for an administrative hearing. I have been denied equal protection and due process of law. I have been denied an opportunity for me to bring in my witnesses, evidence, and testimony before them. I have been denied an opportunity to face, confront, and cross exam the accusers. I have been denied an opportunity to exhaust administrative remedies.

It is alleged that I broke a law. Well there is a good reason for my actions and a hearing/court is the place for presentation for my defense. Letter writing clearly fails to afford due process when the IRS ignores my writings. The IRS and its officers, agents, and mechanisms do err fatally. Their lack of action has established my complete and absolute defense.

I have no duty to file and pay taxes because I do not have a contract. Due to fraud with damages the alleged contract with Social Security Administration is null and void from its inception. The nexus, the cross link, and the resulting connection to IRS at § 7203 and § 7201 has evaporated. The IRS has made an allegation of facts only. But they have failed to mention that no rule of law attaches. As a matter of law I am innocent of the allegations claimed by the IRS. Yes, I did not file and pay taxes but as a matter of law I am innocent because Congress said to obey God's Law - not man's law. See: 97 Pub. L. 280, 96 Stat. 1211. I have no contract with the Social Security Administration and no connection to the IRS. I am a non-taxpayer, not

a taxpayer. I follow God's Law - the Mosaic Law - and I pay tithes.

This is a legal defense as there are no facts to consider. I admit and stipulate that I did not file and pay taxes. However I am in compliance with the Mosaic Law by paying tithes as Congress said I should. I have no legal liability to file and pay taxes. I do have a liability to pay tithes.

I am raising the legal issues that the prosecutor wants to keep quite. I disagree with the prosecution. I am not going to agree with the prosecutor that the issue to be decided is "willful failure to file and pay taxes." I am going to force the prosecutor to bring in the proof that verifies that I am a taxpayer as alleged. Only after he proves that I am a taxpayer can he come back and argue the facts. If I do not have a Social Security agreement, contract, and number, then the court has no jurisdiction to hear the issues at hand and the court must dismiss. A jurisdictional defect is revealed and the issue is moot. The court must dismiss.

As a Hebrew of the Tribe of Reuben, in addition to the Thirty-Three Benefits of the Covenant, the only other job offered to me in this lifetime is a position as ambassador in the service of God, The Creator God, the God of Abraham, Isaac, and Jacob. As ambassador I am protected by and under the Law of Nations and actions against me, an ambassador, reside in the United States Supreme Court, which has original and exclusive jurisdiction.

VI.
ARGUMENT

The Respondent has not told you the whole story. He told you that I failed to file and pay taxes in 2006. But he failed to inform you that I did not file and pay taxes for the years: 2003, 2004, 2005, and 2007, in addition to 2006. He has also failed to inform you that without a Social Security number, I can not file and pay taxes, and in fact never did "file and pay taxes" as a matter of operation of law. He failed to inform you that I am not a taxpayer. He has failed to tell you that I am a non-taxpayer. He failed to tell you that I do not have a Social Security number. He failed to tell you that there is no application, agreement, contract or accord with the Social Security Administration. He has failed to tell you that I am not a citizen of the United States or the united States of America. He has failed to tell you that I am a citizen of the Kingdom of Israel, Elohim Dominion. He has failed to tell you that I am not a resident in your country. He has failed to tell you that I am an ambassador of the Kingdom of Israel in the service of the Creator. He has failed to tell you that I am not an alien in your country. He has failed to tell you that I am a Stranger, a Sojourner, a Denizen doing the work of Elohim as His ambassador. The prosecutor has failed to tell you that Congress said to follow God's Law - not man's law. He has failed to tell you that I do not pay taxes, that I pay tithes. He has failed to tell you that I am in compliance with both laws, the Law of God and the law of man. He has failed to inform you that the court has no jurisdiction. I move to dismiss with prejudice for the failure of the state to prove its

prima facie case. These are issues of law that must be tried at the bench by the Judge. I stand ready to bring forth my witnesses, evidence, and testimony in an Offer of Proof. I admit to the prosecutor's allegation that I did not file and pay taxes for the period beginning 2003 through date. But Judge, the prosecutor failed to tell the whole story. There are considerable, additional combinations of facts, events, and law that you need to make an informed decision. I ask to be heard - to tell my story.

My answers and pleadings raise an issue of law - not of facts. Although I did not file and pay taxes, it was not willful. It was based on sound judgement as a result of religious studies, education, training, belief, and conviction, and even Congress itself said we ought to follow God's Law, not man's law. We are not here to decide if I willfully failed to file and pay taxes, we are here to decide if I am one who is required to file and pay taxes; if I am one subject only to Pub. L. 97-280 and not Title 26. We are here to decide that I am not a taxpayer and that am a non-taxpayer. We are here to decide if the Congressional Imprimatur at Pub. L. 97-280 to obey God's Law is superior to man's law. We are here to decide if my true and sincerely held religious beliefs and convictions prevent, exempt, and protect me from paying Roman Civil Law taxes; and that I am required to pay tithes and offerings to God instead.

If we find that no law was broken, then we do not have to go to trial to see if I was the one involved in the lawful event. As a matter of law, no crime has been committed. The court must dismiss.

VII.
CONCLUSION

The IRS/Agency/Officers/Agents/Mechanisms (IRS) has:

1. Withheld facts material to the contract.
2. Suppressed facts material to the contract.
3. Misrepresented facts, by word and/or deed, material to the contract.
4. Known that it's misrepresentations were false.
5. Used unconscientious advantage in a bargain obtained by imposition, circumvention, surprise, and undue influence in this case.
6. Caused irreparable injury to me.
7. Threatened to cause further irreparable injury and damage to by conveying and/or otherwise transmitting false information to others.
8. Delayed and obstructed justice.
9. Attempted, and do attempt, to defraud me.

I am forced to conclude, and it is my belief and conviction, that by its actions the IRS intend, and intends, to commit entrapment by cunning obfuscation, dissemble, deception, misdirection, and fraud and to illegally and unlawfully convert my property to their own use.

The Creator, the God of Abraham, Isaac, and Jacob, has made it known to obey His Commandments and Laws to the exclusion of all other gods, Matthew 6:24; and the United States 97th Congress has made it known by Congressional Imprimatur, issued and approved October 4th, 1982, wherein, in part, they

command us to "*** voluntarily apply the teachings of the Scriptures in the lives of individuals ***," and state "*** our national need to study and apply the teachings of the Holy Scriptures" at 97 Pub. L. 280, 96 Stat. 1211. We therefore should and must obey the higher laws of God, the Supreme Being, over the inferior laws of man.

The court is compelled and must find in my favor, and the court must dismiss the case with prejudice, permanently bar the IRS and/or its representatives or agents from further pursuit in this matter and grant any other relief to me that the court may deem reasonable in this case.

In the interest and furtherance of justice the Court must find in my favor by dismissing the case with prejudice. Publication of this case in any event can be the beginning point of undesirous effects to the detriment of all concerned.

Terms defined:
asseveration - noun: 1. the act of asseverating; 2. an emphatic assertation

asseverating, asseverated - verb: to declare earnestly or solemnly; affirm positively; aver

asseverate - t. verb:

aver - verb: 1. to assert or affirm with confidence; declare in a positive or peremptory manner.

2. Law. to allege as a fact.

VIII.
UNDISPUTED FACTS

1. It is an undisputed fact that "I am not an attorney or lawyer."
2. It is an undisputed fact that "I am not a taxpayer."
3. It is an undisputed fact that "I am a non-taxpayer."
4. It is an undisputed fact that "I am not required to file and pay taxes."
5. It is an undisputed fact that "I have no duty to file and pay taxes
6. It is an undisputed fact that "I do not pay taxes, per say."
7. It is an undisputed fact that "I am required to pay tithes and offerings."
8. It is an undisputed fact that "I do not have a Social Security Administration application, contract, agreement, accord, and number."
9. It is an undisputed fact that "I am not a citizen or resident of the United States."
10. It is an undisputed fact that "I am not a citizen or resident of the united States of America."
11. It is an undisputed fact that "I am not not a citizen or resident of the Commonwealth of Massachusetts."
12. It is an undisputed fact that "I am not a citizen or resident of any state, province, or territory of France, Canada, or the United Kingdom (Great Britain)."
13. It is an undisputed fact that "I am a Hebrew, Tribe of Reuben."
14. It is an undisputed fact that "I am a citizen of the Kingdom of Israel."
15. It is an undisputed fact that "I am an ambassador

of the Kingdom of Israel in the service of the Creator, Elohim, the God of Abraham, Isaac, and Jacob."
16. It is an undisputed fact that "I do not possess dual citizenship."
17. It is an undisputed fact that "I am not an alien residing in this country."
18. It is an undisputed fact that "I am a Denizen, a Stranger and Sojourner in this country (as per Leviticus 25:23)."
19. It is an undisputed fact that "I do not engage in, use, or have insurance."
20. It is an undisputed fact that "I am required to practice strict liability."
21. It is an undisputed fact that "I am not a corporation, trust, organization, or partnership."
22. It is an undisputed fact that "I have no 501(c)3 church affiliations."
23. It is an undisputed fact that "I have no organized religious affiliations."
24. It is an undisputed fact that "The church is where two or more individuals come together in His name."
25. It is an undisputed fact that "Jurisdiction over ambassadors working in the United States resides in the United States Supreme Court, and this issue must properly be presented before that court as only the United States Supreme Court has original and exclusive jurisdiction concerning affairs and issues of ambassadors."
26. It is an undisputed fact that "There are no material issue of facts to be decided at trial."
27. It is an undisputed fact that "An issue of law has been raised to be tried at the bench by a Judge."
28. It is an undisputed fact that "There are issues of

Federal Law under the Supremacy Clause in the Constitution for the united States of America, Treaties, Law of Nations, and Federal statutes as they relate to ambassadors and diplomatic personnel working in the United States."

29. It is an undisputed fact that "There are issues of Federal Law under the Free Exercise Clause in the Bill of Rights, Constitution for the united States of America, and Federal statutes as they relate to religious free exercise."

30. It is an undisputed fact that "the Imprimatur of Congress at 97 Pub. L. 280, controls and that I elect and therefore must obey and practice the teachings of the Holy Scriptures."

31. It is an undisputed fact that "Expatriation at 15 Stat. 249 is a right."

32. It is an undisputed fact that "Notice under Fifteen Statutes at Large Two-hundred Forty-nine (15 Stat. 249) was effectively served and that I left the jurisdiction of the federal government of the United States (the united States of America) and asserting and claiming expatriation into the jurisdiction of the Kingdom of Israel, Elohim Dominum, subject to His Laws."

33. It is an undisputed fact that "I am not a Tax protestor."

34.It is an undisputed fact that "I am a Religious Objector (R.O.)."

35. It is an undisputed fact that "The civil service retirement pension system can not pay me in gold."

36. It is an undisputed fact that "The check issued by the retirement pension system can not be redeemed in gold."

37. It is an undisputed fact that "The check issued can only be redeemed in Federal Reserve notes."
38. It is an undisputed fact that "The Federal Reserve notes can not be redeemed in gold."
39. It is an undisputed fact that "The Federal Reserve notes can only be redeemed in other Federal Reserve notes."
40. It is an undisputed fact that "One can not pay for anything with Federal Reserve notes, but only to discharge a debt with them."

IX.
APPENDIX
of
AUTHORITIES

Miller v. U.S. 230 F, 2d 286, 489 • The claim and exercise of a Constitutional Right cannot be converted into a crime.

Bazrowx v. Scott, 136 F3d 1053 (5th Cir. 1998) • Generally, district court errs in dismissing pro se complaints for failure to state a claim without giving plaintiff opportunity to amend.

Ingram v. Becher, 3 F3d 1050 (7th Cir. 1993) • Trial court should ordinarily permit the litigant, especially a pro se litigant, opportunity to amend complaint before dismissing complaint for failure to state a claim.

Hamm v. Groose, 15 F3d 110 (8th Cir. 1994) • Cooper v. Pate, 378 US 546, 12 LEd2d 1030, 84 Sct 1733 (1964) • Court must accept allegations in pleadings as

true.

Stutson v. US, 516 US 193, 133 LEd2d 571, 116 Sct 600 (1996) and
Pioneer Inv. Serv. Co. V. Brunswick, 507 US 380, 123 LEd2d 74, 113 Sct 1489 (1993) •
The United States Supreme Court reinstated Stutson's appeal after the appellate court had dismissed same because it had been filed one day late. "Excusable neglect" was the main issue.

Sanders v. US, 113 F3d 184 (11th Cir. 1997) • In criminal cases involving pro se appellants, Court of Appeal treats late notice of appeal as motion for extension of time due to excusable neglect, and will remand case to district court.

US v. Valadez-Gallegos, 162 F3d 1256 (10th Cir. 1998) • Court of appeals may not uphold a conviction obtained by piling inference upon inference (reversed).

US v. Huggins, 191 F3d 532 (4th Cir. 1999) • Defendant has a right to a meaningful appeal based on a complete transcript.

US v. Colon-Munoz, 192 F3d 210 (1st Cir. 1999) • Where an equal or nearly equal theory of guilt and a theory of innocence is supported by the evidence, the Court of Appeals must reverse a conviction.

BRADY VIOLATIONS
Brady v. Maryland, 373 US 83, 10 LEd2d 215, 83 Sct 1194 (1963) • Suppression of favorable evidence

violates due process (Grand- Daddy Case)

Cone v. Bell, 243 F3d 961 (6th Cir. 2001) • The BRADY rule requires the government to turn over evidence in its possession that is both favorable to the accused and material to guilt or punishment.

US EX REL Hagood v. Sonoma Co. Water Agency, 929 F2d 1416 (9th Cir. 1991) • Innocent mistake is a defense to both a criminal and civil complaint - so is mere negligence.

US v. HSU, 155 F3d 189 (3rd Cir. 1998) • "Legal impossibility" is said to occur where the intended acts, even if completed, would not amount to a crime.

US v. Brierton, 165 F3d 1133 (7th Cir. 1999) • The vagueness doctrine holds that a person cannot be held liable for conduct he could not reasonably have been expected to know was a violation of law.

US v. Charley, 189 F3d 1251 (10th Cir. 1999) • The burden of proving that an error is harmless falls on the government.

US v. Granados, 962 F2d 767 (8th Cir. 1992) • 1) It is incorrect application of sentencing guidelines to impose a fine that the defendant has little chance of paying. 2) Determination that defendant has sufficient assets to pay fine must be based on more than a statement to that effect in the pre-sentence report.

US v. Rosa, 11 F3d 315 (2nd Cir. 1993)1 • District court

must afford defendant at least minimal opportunity to show that he lacks ability to pay fine proposed by the court.

US v. Castner, 50 F3d 1267 (4th Cir. 1995) and Government of Virgin Islands v. Davis, 43 F3d 41 (3rd Cir. 1994) • In determining imposition and amount of fine, federal district court must consider, among other things, the income, financial resources, and earning capacity of defendant, as well as burden that fine will impose upon defendant and his dependants.

US v. 817 NE 29th Drive, Wilton Manors, Fla., 175 F3d 1304 (11th Cir. 1999) • Fine is "excessive" within meaning of excessive fines clause, if it is grossly disproportional to gravity of defendant's offense.

US v. Mackby, 243 F3d 1159 (9th Cir. 2001) • A fine is unconstitutionally excessive if (1) the payment to the government constitutes punishment for an offense, and (2) the payment is grossly disproportionate to the gravity of the defendant's offense.

Sullivan v Barnett, 139 F3d 158 (3rd Cir. 1988) and Scheuer v Rhodes, 416 US 232, 237-38, 40 LEd2d 90, 94 Sct 1683, 1686-87 (1974) • Eleventh Amendment does not immunize state officials for actions taken in their individual capacities.

King v Beavers, 148 F3d 1031 (8th Cir. 1998) • Qualified immunity protects all but the plainly incompetent and those who willingly violate the law.

Camilo-Robles v Hoyos, 151 F3d 1 (1st Cir. 1998) • A deliberately indifferent police supervisor may be held liable for the constitutional violations of his subordinates.

Stefanoff v Hayes County, Texas, 154 F3d 523 (5th Cir. 1998) • Municipalities are not entitled to qualified immunity in civil rights actions.

Sutton v Utah State School for Deaf and Blind, 173 F3d 1226 (10th Cir. 1999) •
A state official in his or her individual capacity is a "person" under §1983.

Cozzo v Tangipahoa Parish Council, 279 f3d 273 (5th Cir. 2002) • Sheriff and deputy who evicted plaintiff from her residence did not have qualified immunity.

Tellier v Fields, 280 F3d 69 (2nd Cir. 2001) • Qualified immunity does not act as a shield for individuals who knowingly violate the law.

In Re Estate of Ferdinand E. Marcos Human Rights Litigation, 978 F2d 493 (9th Cir. 1992) and
Gilbert v US Attorney General, 988 F2d 1437 (5th Cir. 1993) • 1) Prohibition against official torture carries with it force of "jus cogensnorm" which enjoys highest status within international law (Note: jus cogens = an international level of action which can not be overridden by stature).
2) "Jus cogens" describes peremptory norms of law which are non-derogable and form highest level of international law.

US v Small, 74 F3d 1276 (D.C. Cir. 1996) and Jencks v US, 353 US 657, 1 Led2d 1103, 77 Sct 1007 (1957) • 1) Addresses the right of a criminal defendant to compel the production of written statements of government witnesses for impeachment purposes. 2) "The interest of the United States in a criminal prosecution is not it shall win a case, but that justice will be done".

US v Alvarez, 86 F3d 901 (9th Cir. 1996) • 1) Under Jencks Act, witness statements, including reports prepared by testifying officers, must be turned over to the defense. 2) Statement need relate only generally to events and activities testified to by witnesses to come within sweep of Jencks Act.

Davis v US, 142 F3d 1334 (10th Cir. 1998) • Receipt of a properly addressed piece of mail is presumed.

Neely v Fienstein, 47 F3d 1502 (9th Cir. 1995) • Mental hospital officials are liable to patient in civil rights action if they exhibit conscious indifference amounting to gross negligence.

Compassion in Dying v State of Washington, 79 F3d 790 (9th Cir. 1996) • Individuals have due process liberty interest in rejecting unwanted medical treatment, including provision of food and water by artificial means.

McElligott v Foley, 182 F3d 1248 (11th Cir. 1999) • Prison official does not insulate his potential liability under Eighth Amendment for actions reflecting

deliberate indifference to serious medical needs of prisoners by instituting a policy of indifference.

Marsh v Butler County, Alabama, 225 F3d 1243 (11th Cir. 2000) and
Weaver v Clarke, 45 F3d 1253 (8th Cir. 1995) • Finding of deliberate indifference by prison official to serious medical needs of inmate, in violation of Eighth or Fourteenth Amendment, necessarily precludes finding of qualified immunity.

Closs v Webber, 238 F3d 1018 (8th Cir. 2001) and
Riggins v Nevada, 504 US 127, 118 LEd2d 479, 112 Sct. 1810 (1992) • Prisoners have a liberty interest in being free from being forcibly medicated with psychotropic drugs.

US v Russell, 411 US 423 (431-432), 36 LEd2d 366, 93 Sct. 1637 (1973) • "We may someday be presented with a situation in which the conduct of law enforcement agents is so outrageous that due process principles would absolutely bar the government from invoking judicial process to obtain a conviction ..."

Faretta v State of California, 422 US 806, 45 LEd2d 562, 95 Sct. 2525 (1975) • An individual has a constitutional right to represent himself.

Devine v Indian River County School Board, 121 F3d 576 (11th Cir.1997) • Right to proceed pro se is fundamental statutory right that is afforded highest degree of protection.

US v Walker, 142 F3d 103 (2nd Cir 1998) • If defendant asks to proceed pro se before trial commences, Sixth Amendment right to self-representation is absolute, and his request must be granted.

Vega v Johnson, 149 F3d 354 (5th Cir. 1998) • Defendant has right to submit briefs pro se on appeal.

Rand v Rowland, 154 F3d 952 (9th Cir.1998) • Pro se litigants must be ensured meaningful access to the courts.

Boguslavsky v Kaplan, 159 F3d 715 (2nd Cir. 1998) • Pro se litigant is allowed some degree of flexibility in pleading his action.

US v Kind, 194 F3d 900 (8th Cir. 1999) • Pro se defendants have right of access to adequate law libraries or adequate assistance from persons trained in law.

Frost v Symington, 197 F3d 348 (9th Cir. 1999) • Pro se litigant's pleadings must be construed liberally on motion for summary judgement.

Papantony v Hedrick, 215 F3d 863 (8th Cir.2000) • Pro se habeas petitioner should not unreasonably be subjected to stringent procedural niceties.

McCormack v City of Chicago, 230 F3d 319 (7th Cir. 2000) and
Boag v MacDougall, 454 US 364, 70 LED2d 551, 102 Sct. 700 (1982) and

Haines v Kerner, 404 US 519, 30 LEd2d 652, 92 SCT. 594 (1972) • Pro se litigants pleadings are to be construed liberally and held to less stringent standard than formal pleadings drafted by lawyers; if court can reasonably read pleadings to state valid claim on which litigant could prevail, it should do so despite failure to cite proper legal authority, confusion of legal theories, poor syntax and sentence construction, or litigant's unfamiliarity with pleading requirements.

McBride v Deer, 240 F3d 1287 (10th Cir. 2001) • Court was to liberally construe pleadings of Pro se petitioner.

Aron v US, 291 F3d 708 (11th Cir. 2002) and
Urbina v Thomas, 270 F3d 292 (6th Cir. 2001) • Federal court should construe a habeas petition filed by a Pro se litigant more liberally than one filed by an attorney.

US v Neville, 82 F3d 1101 (D.C. Cir. 1996) • Touchstone for determining whether individual is public official is whether such individual performs sovereign function carrying with it significant measure of public trust.

Sandul v Larion, 119 F3d 1250 (6th Cir. 1997) • State employees may not rely on their ignorance of even most esoteric aspects of the law to deny individuals their constitutional rights,

Pietrowski v Town of Dibble, 134 f3d 1006 (10th Cir. 1998) • Action against person in his official capacity is, in reality, action against government entity for whom

person works.

Orin v Barclay, 272 F3d 1207 (9th Cir. 2001) • Section 1983 permits an individual whose federal statutory or constitutional rights have been violated by a public official acting under the color of state law to sue the official for damages.

Pell v Procunier, 417 US 817, 41 LEd2d 495, 94 Sct 2800 (1974) and
Procunier v Martinez, 416 US 396, 40 LEd2d 224, 94 SCT 1899 (1974) • The general public has the right to associate with a prisoner.

Spear v Sowders, 71 F3d 626 (6th Cir. 1995) • Prison officials relying on their special power to conduct administrative searches, may not search visitor who objects, without giving visitor the chance to abort visit and depart.

Alvarez-Machain v US, 96 F3d 1246 (9th Cir. 1996) • Pretrial detainee's constitutional rights are distinct from a prisoner's rights because the state can not punish a pretrial detainee.

Payne for Hicks v Churchich, 161 F3d 1030 (7th Cir. 1998) • Pretrial detainee has not been found guilty of a crime and therefore may not be "punished" by the state.

Morrison v Hall, 261 F3d 896 (9th Cir. 2001) and
Berry v Brady, 192 F3d 504 (5th Cir. 1999) and
Giano v Senkowski, 54 F3d 1050 (2nd Cir. 1995) •

Prison walls do not form a barrier separating prison inmates from the protections pf the Constitution: thus, when a prison regulation or practice offends a fundamental constitutional guarantee, federal courts will discharge their duty to protect prisoner's constitutional rights.

Morales v Mackalm, 278 F3d 126 (2nd Cir. 2002) • Inmate's transfer to psychiatric center shortly after filing a grievance supported inference of retaliatory motive.

Remie v City of Hedwig Village, Texas, 765 F2d 490 (5th Cir. 1985) and Whalon v Roe, 429 US 589, 51 LEd2d 64, 97 Sct 869 (1977) • The Constitution protects individuals against invasion of their privacy by the government.

North Carolina v Pearce, 395 US 711, 23 LEd2d 656, 89 Sct. 2072 (1969) • Vindictiveness on the part of the judge.

Blackledge v Perry, 417 US 21, 40 LEd2d 628, 94 SCT. 2098 (1974) • Vindictiveness on the part of the prosecutor.

US N. Alaska Public Utilities Commission, 23 F3d 257 (9th Cir. 1994) • Supremacy clause establishes federal law as the supreme law of the land.

LSO Ltd. V Stroh, 205 F3d 1146 (9th Cir. 2000) • Under supremacy clause, a state may not immunize its officials from the requirement of federal law.

Cabberiza v Noore, 217 F3d 1329 (11th Cir. 2000) • Sixth Amendment has been made applicable to States through Fourteenth Amendment.

Mesareosh v US, 352 US 1, 1 LEd2d 1, 77 Sct. (1956) • Truthfulness of testimony ... "The dignity of the United States Government will not permit the conviction of any person on tainted testimony."

US v Fawley, 137 F3d 458 (7th Cir. 1998) • "Perjury" requires willful intent to provide false testimony, rather than confusion, mistake, or faulty memory.

Van Woudenberg Ex Rel. Foor v Gibson, 211 F3d 560 (10th Cir. 2000) • The prosecution may not deliberately deceive the court or jury by presenting false testimony.

US v US District Court for the Central District of California, 858 F2d 534 (9th Cir. 1988) • "If the government, police and prosecutors could always be trusted to do the right thing, there would have never been a need for the Bill of Rights." Ninth Circuit Justice Levanthal and his interpretation on strict criminal liability.

US v Doe, 860 F2d 488 (1st Cir. 1988) • "Prosecutor does not represent an entity whose interest include winning at all costs; prosecutor's client is society. Which seeks justice not victory."

• "It is very important to silence the man who first cries out, 'The king is naked,' before others pick up the cry." Valentin Moroz - Ukranian Dissident

• "There is no more cruel tyranny than that which is exercised under cover of law, and with the colors of justice." Montesquier De L'Espirit Des Lois - 1748. US v Jannottie, 637 F2d 578, 614 (3rd 1982).

Tyler Estate (1926) 140 Wn. 679; 250 P. 456; 51 ALR 1088 • "Absurdities are not tolerated by law."

Individuals are not contemplated by the 16th Amendment nor 26 USC.

It is an undisputed fact that: "I do not have a Social Security number; I deny voluntary use of Federal Reserve notes and debt, and negotiable instruments; I express my denial of state created franchise; I am not a corporation or quasi-corporation nor am I an enfranchised person, a partnership, trust, or organization; I have not directly, indirectly, expressly, implicitly admitted to the IRS's Administrative (quasi-judicial) jurisdiction . I have not knowingly, informed, voluntarily signed a Form 1040, Form W-4, or other IRS instrument."

It is an undisputed fact that: "If you have no Social Security number, then use "Suspense File" for reference on all forms, documents, and letters (or "none" or "Religious Objector)."

X.
TENTATIVE RULING

In light of the laws cited, the facts presented, the failure of the IRS to respond in any capacity at any

level of performance, it is determined that no controversy exists, and that Faucher is in compliance with the Laws of God as well as the laws of man. Therefore the court must dismiss and does so with prejudice.

XI.
CLOSING

I hereby assevere that the foregoing facts stated above by me and contained within this instrument along with the enclosed and attached documents are true, correct, and complete to the best of my present knowledge, recollection, belief, and conviction. I state these facts under penalty of perjury under laws of the United States of America and that with this Asseveration I do claim all of my Rights all of the time and waive none of my Rights at any time for any cause or reason. 28USC1746; 18USC241; 18USC242; 18 USC 8; 31 USC 3124; MGL 268 §1A; MGL 106 §1-207; MGL 265 §37.

I stand ready to present my witnesses, evidence, and testimony as an Offer of Proof in support of my claims.

Executed, signed, and dated this seventh Day of the first Month in the Year of Our Lord Two-Thousand Nine, a.D.

s/ Patrick-Walsh: Faucher
Patrick-Walsh: Faucher
Petitioner

"But let your communication be, Yea, yea; Nay, nay:

for whatsoever is more than these cometh of evil." Matthew 5:37 and "But above all things, my brethren, swear not, neither by heaven, neither by the earth, neither by any other oath: but let your yea be yea; and your nay be nay; lest ye fall into condemnation." James 5:12; Gordon v. Idaho.

End Exhibit B

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EXHIBIT - C

Exhibit - C has been moved to Volume II, p. -758-. The entire text is contained in the range of pages: -758- – -837-. The book binder size limitations forced the moval of Exhibit - C to Volume II to balance the pages between Vol. II and III for binding. Thank you.

End Exhibit C explanation

==========

EXHIBIT - D

Petitioner
Docket No.: 27749-08

Letters Requesting
Administrative Hearing

April 12, 2004, Asseveration to Social Security Administration, rescind contract; expatriate

April 15, 2004, Letter to Internal Revenue Service with copy of above Asseveration

March 14, 2008, # 70060100 0001 8900 8158
P. Rogers, Ops Mgr, Collections, IRS, Andover Service Center 05501-0030

a.) A meeting is requested; b.) Requested an Administrative Hearing to present my witnesses, evidence, and testimony; c.) Requested info on Administrative Hearing and how to convene one; d.) I directed them not to prepare any return for me; e.) Continued objecting to IRS using a bogus Social Security Number as a taxpayer ID; and f.) Reserved all of my rights and waived none of my rights especially my right to due process of law at each and every turn of events in all matters concerning this dispute

Duplicate of above sent via United States Postal Service, First Class Mail, postage prepaid in full. Meeting is requested, Request for Administrative

Hearing, Request for info to conduct an Administrative Hearing, Do not fill out a return for me

April 16, 2008, # 7006 0100 0001 8900 8165 Susan Meredith, et al., Ops Mgr, ACS Support, IRS, ACS, Box 24017, Fresno, CA 93779, Demand Administrative Hearing, Request info for Administrative Hearing. Copy of P. Rogers, March 14, also enclosed: Administrative Hearing, Administrative Hearing

May 13, 2008, Restatement of Asseveration with new affirmative matter; Religious Objector

May 20, 2008, Expatriation restated

May 20, 2008, Declaration and Statement of Intent and Purpose restated

July 8, 2008, IRS presentment, 30-Day letter

July 8, 2008, IRS Letter # 1862, 30-Day Letter and First Presentment (Income Tax Changes) in duplicate; a.) Option 2 - "If I do not agree" was chosen; b.) I did answer timely within 30 days; c.) Publication 3498-A (pp. 228-235) enclosed. Requirement to answer by August 8, 2008, was meet

Publication 3498-A. Examination Process
p.2 V. For help with unresolved tax problems. Write to Taxpayer Advocate at the last IRS office to contact me.

p.2 VIII, Appeals and court review. Questions about collection actions, ask the Appeals Office to review the case.
p.2 Examinations in person. I requested an Administrative Hearing.

p.3 If you do not agree
a.) It is important to respond timely, which I did; b.) I have 30 days to request an appeal within the IRS. The examiner will forward the case to the Appeals Office; c.) If we do not hear from you within 30 days a Notice of Deficiency will issue.

p.4 Appeal
When IRS receives my request, the examiner will forward the request to the Appeals Office.
p.4 Make a small case request
Option 2, sent a written statement requesting an Appeals Conference (Administrative Hearing). +1
p.4 Written Protest
Signed letter with supporting documents sent +1

Taxpayer Advocate Service

July 16, 2008, # 7007 2560 0000 8688 6829, Request for Extension of Time Administrative Procedure, Administrative Procedure, Administrative Process, Administrative Process, Administrative Process, Administrative Hearing, Request for info.Ms. Spendlove, Ops Mgr, Exam SC Support, IRS, 1973 N Rulon White Blvd, Ogden, UT 84404-0040.

Also: See p. 339 for supplemental list of addressees that received this answer: IRS, Ogden, UT 84201-0040; Douglas Shulman, Commissioner, IRS, Head Quarters, Washington, DC; Donald L. Korb, Chief Council, IRS, Head Quarters, Washington, DC; Nina E. Olson, National Taxpayer Advocate, Taxpayer Advocate, IRS, Headquarters, Washington, DC; Michael Chesman, Director, Office of Professional Responsibility, IRS, SE:OPR, Room 7238, 1111 Constitution Av, NW, Washington, DC

pp. 240-431 August 3 and 5, 2008, Petitioner's answer, dispute and refute of bogus presentment; see p. 377 for supplemental list of addressees that received this answer

p. 240 August 3, 2008, # 7007 2560 0000 8688 6898, Appeals Office, Ogden, UT
Ms. Spendlove, Ops Mg, Exam SC Support, IRS, 1973 N Rulon White Blvd., Ogden, UT 84404-0040: Request for Administrative Hearing and Administrative Process, Administrative Process and tools, Administrative Process, Administrative Procedure Act, Notice and Demand/Request for Administrative Hearing, Administrative Hearing, Request for Administrative Hearing, Request for Administrative Remedy, 4 page letter with 126 page answer, 10 page Discovery.

August 5, 2008, # 42084201 9101 8052 1368 3032 0568 69,
Appeals Office, Ogden, UT
Ms. Spendlove, Ops Mg, Exam SC Support, IRS, 1973 N Rulon White Blvd., Ogden, UT 84404-0040: Request for Administrative Hearing and Administrative Process, Administrative Process and tools, Administrative Process, Administrative Procedure Act, Notice and Demand/Request for Administrative Hearing, Administrative Hearing, Request for Administrative Hearing, Request for Administrative Remedy, 4 page letter with 126 page answer; 10 page Discovery.

Above two mailings answered, disputed, and refuted the IRS presentment penned by Ms. Spendlove. See: p. 203 - 235, Exhibit A - Appendix
Also, request for verified claim, offer of proof, and verified authority with particulars. See: p. 364. Notice of defect, IRS actions null and void for depravation of due process and equal protection of the law. See letters Meredith, April 16, 2008, # 7006 0100 0001 8900 8165, and Rogers, March 14, 2008, 7006 0100 0001 8900 8158. Request for Administrative Procedure and signing statement submitted.

pp. 432-448 August 15, 2008, IRS presentment, 90-Day letter, Notice of Deficiency

pp. 449-534 September 2, 2008, Petitioner's answer, dispute, and refute of bogus Notice of Deficiency; see p. 449 for supplemental list of addressees that received this answer: Green, Slaughter, Ogden Service Center, Shulman - Commissioner, Korb - Chief Council, Olson - Advocate

pp. 535-538 September 3, 2008, motion for reconsideration of Deficiency; see p. 538 supplemental list of addressees that received this answer: Green, Slaughter, Advocate - Ogden Service Center, Shulman - Commissioner, Korb - Chief Council, Olson - Advocate, and IRS - Fitchburg

pp. 539-609 November 12, 2008, Petitioner's petition to Court

Never at any time did I receive a reply concerning my request to have the Case reviewed Administratively. Administrative requets appear more than 35 times as shown above.

Numbers in left hand margin are the page numbers in Exhibit A - APPENDIX, The excerpts here simply illustrate the many times a hearing was requested, Full text of letters can be read by going to Exhibit A, Appendix, and reading the full document cited.

End EXHIBIT - D

EXHIBIT - E

IRS

[insert publication here:]

The Examination Process
(Examinations by Mail)

[This publication outlines the appeal process which Petitioner complied with at least 35+ times to no avail.]

Publication 3498-A (Rev. 12-06)
Catalog Number 38850E

which is herein incorporated by reference and made full a part thereof

End EXHIBIT - E

EXHIBIT - F

PETITIONER
Docket No.: 27749-08

VOID JUDGMENTS

Void judgments are those rendered by a court which lacked jurisdiction, either of the subject matter or the parties, Wahl v. Round Valley Bank 38 Ariz. 411, 300 P. 955 (1931); Tube City Mining & Milling Co. v. Otterson, 16 Ariz. 305, 146 P. 203 (1914); and Milliken v. Meyer, 311 U.S. 457, 61 S.Ct. 339, 85 L.Ed. 2d 278 (1940).

A void judgment which includes judgment entered by a court which lacks jurisdiction over the parties or the subject matter, or lacks inherent power to enter the particular judgment, or an order procured by fraud, can be attacked at any time, in any court, either directly or collaterally, provided that the party is properly before the court, Long v. Shorebank Development Corp., 182 F.3d 548 (C.A. 7 Ill. 1999).

A void judgment is one which, from its inception, was a complete nullity and without legal effect, Lubben v. Selevtive Service System Local Bd. No. 27, 453 F.2d 645, 14 A.L.R. Fed. 298 (C.A. 1 Mass. 1972).

A void judgment is one which from the beginning was complete nullity and without any legal effect, Hobbs v. U.S. Office of Personnel Management, 485 F.Supp.

456 (M.D. Fla. 1980).

Void judgment is one that, from its inception, is complete nullity and without legal effect, Holstein v. City of Chicago, 803 F.Supp. 205, reconsideration denied 149 F.R.D. 147, affirmed 29 F.3d 1145 (N.D. Ill 1992).

Void judgment is one where court lacked personal or subject matter jurisdiction or entry of order violated due process, U.S.C.A. Const. Amend. 5 – Triad Energy Corp. v. McNell 110 F.R.D. 382 (S.D.N.Y. 1986).

Judgment is a void judgment if court that rendered judgment lacked jurisdiction of the subject matter, or of the parties, or acted in a manner inconsistent with due process, Fed. Rules Civ. Proc., Rule 60(b)(4), 28 U.S.C.A.; U.S.C.A. Const. Amend. 5 – Klugh v. U.S., 620 F.Supp. 892 (D.S.C. 1985).

A void judgment is one which, from its inception, was, was a complete nullity and without legal effect, Rubin v. Johns, 109 F.R.D. 174 (D. Virgin Islands 1985).

A void judgment is one which, from its inception, is and forever continues to be absolutely null, without legal efficacy, ineffectual to bind the parties or to support a right, of no legal force and effect whatever, and incapable of enforcement in any manner or to any degree – Loyd v. Director, Dept. of Public Safety, 480 So. 2d 577 (Ala. Civ. App. 1985).

A judgment shown by evidence to be invalid for want

of jurisdiction is a void judgment or at all events has all attributes of a void judgment, City of Los Angeles v. Morgan, 234 P.2d 319 (Cal.App. 2 Dist. 1951).

Void judgment which is subject to collateral attack, is simulated judgment devoid of any potency because of jurisdictional defects, Ward v. Terriere, 386 P.2d 352 (Colo. 1963).

A void judgment is a simulated judgment devoid of any potency because of jurisdictional defects only, in the court rendering it and defect of jurisdiction may relate to a party or parties, the subject matter, the cause of action, the question to be determined, or relief to be granted, Davidson Chevrolet, Inc. v. City and County of Denver, 330 P.2d 1116, certiorari denied 79 S.Ct. 609, 359 U.S. 926, 3 L.Ed. 2d 629 (Colo. 1958).

Void judgment is one entered by court without jurisdiction of parties or subject matter or that lacks inherent power to made or enter particular order involved and such a judgment may be attacked at any time, either directly or collaterally, People v. Wade, 506 N.W.2d 954 (Ill. 1987).

Void judgment may be defined as one in which rendering court lacked subject matter jurisdiction, lacked personal jurisdiction or acted in manner inconsistent with due process of law Eckel v. MacNeal, 628 N.E. 2d 741 (Ill. App. Dist. 1993).

Void judgment is one entered by court without jurisdiction of parties or subject matter or that lacks

inherent power to make or enter particular order involved; such judgment may be attacked at any time, either directly or collaterally People v. Sales, 551 N.E.2d 1359 (Ill.App. 2 Dist. 1990).

Res judicata consequences will not be applied to a void judgment which is one which, from its inception, is a complete nullity and without legal effect, Allcock v. Allcock 437 N.E. 2d 392 (Ill. App. 3 Dist. 1982).

Void judgment is one which, from its inception is complete nullity and without legal effect In re Marriage of Parks, 630 N.E. 2d 509 (Ill.App. 5 Dist. 1994).

Void judgment is one entered by court that lacks the inherent power to make or enter the particular order involved, and it may be attacked at any time, either directly or collaterally; such a judgment would be a nullity People v. Rolland 581 N.E.2d 907, (Ill.App. 4 Dist. 1991).

Void judgment under federal law is one in which rendering court lacked subject matter jurisdiction over dispute or jurisdiction over parties, or acted in manner inconsistent with due process of law or otherwise acted unconstitutionally in entering judgment, U.S.C.A. Const. Amed. 5, Hays v. Louisiana Dock Co., 452 n.e.2D 1383 (Ill. App. 5 Dist. 1983).

A void judgment has no effect whatsoever and is incapable of confirmation or ratification, Lucas v. Estate of Stavos, 609 N. E. 2d 1114, rehearing denied,

and transfer denied (Ind. App. 1 dist. 1993).

Void judgment is one that from its inception is a complete nullity and without legal effect Stidham V. Whelchel, 698 N.E.2d 1152 (Ind. 1998).

Relief form void judgment is available when trial court lacked either personal or subject matter jurisdiction, Dusenberry v. Dusenberry, 625 N.E. 2d 458 (Ind.App. 1 Dist. 1993).

Void judgment is one rendered by court which lacked personal or subject matter jurisdiction or acted in manner inconsistent with due process, U.S.C.A. Const. Amends. 5, 14 Matter of Marriage of Hampshire, 869 P.2d 58 (Kan. 1997).

Judgment is void if court that rendered it lacked personal or subject matter jurisdiction; void judgment is nullity and may be vacated at any time, Matter of Marriage of Welliver, 869 P.2d 653 (Kan. 1994).

A void judgment is one rendered by a court which lacked personal or subject matter jurisdiction or acted in a manner inconsistent with due process In re Estate of Wells, 983 P.2d 279, (Kan. App 1999).

Void judgment is one rendered in absence of jurisdiction over subject matter or parties 310 N.W. 2d 502, (Minn. 1981).

A void judgment is one rendered in absence of jurisdiction over subject matter or parties, Lange v.

Johnson, 204 N.W.2d 205 (Minn. 1973).

A void judgment is one which has merely semblance, without some essential element, as when court purporting to render is has no jurisdiction, Mills v. Richardson, 81 S.E. 2d 409, (N.C. 1954).

A void judgment is one which has a mere semblance, but is lacking in some of the essential elements which would authorize the court to proceed to judgment, Henderson v. Henderson, 59 S.E. 2d 227, (N.C. 1950).

Void judgment is one entered by court without jurisdiction to enter such judgment, State v. Blankenship 675 N.E. 2d 1303, (Ohio App. 9 Dist. 1996).

Void judgment, such as may be vacated at any time is one whose invalidity appears on face of judgment roll, Graff v. Kelly, 814 P.2d 489 (Okl. 1991).

A void judgment is one that is void on face of judgment roll, Capital Federal Savings Bank v. Bewley, 795 P.2d 1051 (Okl. 1990).

Where condition of bail bond was that defendant would appear at present term of court, judgment forfeiting bond for defendant's bail to appear at subsequent term was a void judgment within rule that laches does not run against a void judgment Com. V. Miller, 150 A.2d 585 (Pa. Super. 1959).

A void judgment is one in which the judgment is

facially invalid because the court lacked jurisdiction or authority to render the judgment, State v. Richie, 20 S.W.3d 624 (Tenn. 2000).

Void judgment is one which shows upon face of record want of jurisdiction in court assuming to render judgment, and want of jurisdiction may be either of person, subject matter generally, particular question to be decided or relief assumed to be given, State ex rel. Dawson v. Bomar, 354 S.W. 2d 763, certiorari denied, (Tenn. 1962).

A void judgment is one which shows upon face of record a want of jurisdiction in court assuming to render the judgment, Underwood v. Brown, 244 S.W. 2d 168 (Tenn. 1951).

A void judgment is one which shows on face of record the want of jurisdiction in court assuming to render judgment, which want of jurisdiction may be either of the person, or of the subject matter generally, or of the particular question attempted to decided or relief assumed to be given, Richardson v. Mitchell, 237 S.W. 2d 577, (Tenn.Ct. App. 1950).

Void judgment is one which has no legal force or effect whatever, it is an absolute nullity, its invalidity may be asserted by any person whose rights are affected at any time and at any place and it need not be attacked directly but may be attacked collaterally whenever and wherever it is interposed, City of Lufkin v. McVicker, 510 S.W. 2d 141 (Tex. Civ. App. -- Beaumont 1973).

A void judgment, insofar as it purports to be pronouncement of court, is an absolute nullity, Thompson v. Thompson, 238 S.W.2d 218 (Tex.Civ.App. – Waco 1951).

A void judgment is one that has been procured by extrinsic or collateral fraud, or entered by court that did to have jurisdiction over subject matter or the parties, Rook v. Rook, 353 S.E. 2d 756, (Va. 1987).

A void judgment is a judgment, decree, or order entered by a court which lacks jurisdiction of the parties or of the subject matter, or which lacks the inherent power to make or enter the particular order involved, State ex rel. Turner v. Briggs, 971 P.2d 581 (Wash. App. Div. 1999).

A void judgment or order is one that is entered by a court lacking jurisdiction over the parties or the subject matter, or lacking the inherent power to enter the particular order or judgment, or where the order was procured by fraud, In re Adoption of E.L., 733 N.E.2d 846, (Ill.App. 1 Dist. 2000).

Void judgments are those rendered by court which lacked jurisdiction, either of subject matter or parties, Cockerham v. Zikratch, 619 P.2d 739 (Ariz. 1980).

Void judgments generally fall into two classifications, that is, judgments where there is want of jurisdiction of person or subject matter, and judgments procured through fraud, and such judgments may be attacked directly or collaterally, Irving v. Rodriquez, 169

N.E.2d 145, (Ill.app. 2 Dist. 1960).

Invalidity need to appear on face of judgment alone that judgment or order may be said to be intrinsically void or void on its face, if lack of jurisdiction appears from the record, Crockett Oil Co. v. Effie, 374 S.W.2d 154 (Mo.App. 1964).

Decision is void on the face of the judgment roll when from four corners of that roll, it may be determined that at least one of three elements of jurisdiction was absent: (1) jurisdiction over parties, (2) jurisdiction over subject matter, or (3) jurisdictional power to pronounce particular judgment that was rendered, B & C Investments, Inc. v. F & M Nat. Bank & Trust, 903 P.2d 339 (Okla. App. Div. 3, 1995).

Void order may be attacked, either directly or collaterally, at any time, In re Estate of Steinfield, 630 N.E.2d 801, certiorari denied, See also Steinfeld v. Hoddick, 513 U.S. 809, (Ill. 1994).

Void order which is one entered by court which lacks jurisdiction over parties or subject matter, or lacks inherent power to enter judgment, or order procured by fraud, can be attacked at any time, in any court, either directly or collaterally, provided that party is properly before court, People ex rel. Brzica v. Village of Lake Barrington, 644 N.E.2d 66 (Ill.App. 2 Dist. 1994).

While voidable orders are readily appealable and must be attacked directly, void order may be circumvented by collateral attack or remedied by mandamus,

Sanchez v. Hester, 911 S.W.2d 173, (Tex.App. – Corpus Christi 1995).

Arizona courts give great weight to federal courts' interpretations of Federal Rule of Civil Procedure governing motion for relief from judgment in interpreting identical text of Arizona Rule of Civil Procedure, Estate of Page v. Litzenburg, 852 P.2d 128, review denied (Ariz.App. Div. 1, 1998).

When rule providing for relief from void judgments is applicable, relief is not discretionary matter, but is mandatory, Orner v. Shalala, 30 F.3d 1307, (Colo. 1994).

Judgments entered where court lacked either subject matter or personal jurisdiction, or that were otherwise entered in violation of due process of law, must be set aside, Jaffe and Asher v. Van Brunt, S.D.N.Y.1994. 158 F.R.D. 278.

End EXHIBIT - F

EXHIBIT - G

Internal Revenue Manual
Citation Location

Internal Revenue Service
Internal Revenue Manual
Part 3. Submission Processing
Chapter 17. Accounting and Data Control
Section 63. Interim Revenue Accounting Control System (Cont. 5)

3.17.63 Interim Revenue Accounting Control System (Cont. 5)

3.17.63.15 Account Series 6000 Assessments and Settlements (Nominal Account, CR Normal Balance)

3.17.63.15.7 (10-01-2004)

Account 6120 Individual Income Tax Assessments — Principal (Nominal Account, CR Normal Balance)

1. This account is used to summarize the total amounts of assessments of tax class 2 principal, as provided by the IRC. The balance of this account represents total tax class 2 principal assessments of the year.

2. All principal assessments must be recorded on Summary Record of Assessments. The assessment certificate is the legal document that permits collection activity.

3. Total tax class 2 assessments for the

month will be summarized on F2162-CG, which will become the external subsidiary record.

3.17.63.15.8 (10-01-2004)

Account 6121 Individual Income Tax Assessments — Penalty (Nominal Account, CR Normal Balance)

1. This account is used to summarize the total amounts of assessments of tax class 2 penalties, as provided by the IRC. The balance of this account represents total tax class 2 penalty assessments of the year.

2. All penalty assessments must be recorded on Summary Record of Assessments. The assessment certificate is the legal document that permits collection activity.

3. Total tax class 2 assessments for the month will be summarized on F2162-CG, which will become the external subsidiary record.

3.17.63.15.9 (10-01-2004)

Account 6122 Individual Income Tax Assessments — Interest (Nominal Account, CR Normal Balance)

1. This account is used to summarize the total amounts of assessments of tax class 2 interest, as provided by the IRC. The balance of this account represents total tax class 2 interest assessments of the year.

2. All interest assessments must be

recorded on Summary Record of Assessments. The assessment certificate is the legal document that permits collection activity.

3. Total tax class 2 assessments for the month will be summarized on F2162-CG, which will become the external subsidiary record.

End EXHIBIT G

Exhibit - H

Petitioner

Docket No.: 27749-08

Qualified Tax-Exempt Pension

PART I. ADMINISTRATION OF THE GOVERNMENT

TITLE IV. CIVIL SERVICE, RETIREMENTS AND PENSIONS

CHAPTER 32. RETIREMENT SYSTEMS AND PENSIONS

Chapter 32: Section 19. Exemption from taxation, attachments and assignments; exception

Section 19. The funds of each system established under the provisions of sections one to twenty-eight, inclusive, so far as they are invested in personal property, shall be exempt from taxation. The rights of a member to an annuity, pension or retirement allowance, such annuity, pension or retirement allowance itself, and all his rights in the funds of any system established under the provisions of such sections, shall be exempt from taxation, including income taxes levied under the provisions of chapter sixty-two, and from the operation of any law relating to bankruptcy or insolvency and shall not be attached or

taken upon execution or other process. That portion of the estate of any deceased member consisting of any sum or sums received from any system under the provisions of sections one to twenty-eight, inclusive, shall not be included in computing any legacy or succession tax under the provisions of chapter sixty-five. No assignment of any right in or to any funds, annuities, pensions or retirement allowances under any system shall be valid except such assignment as may be made for the purpose of making restitution in the case of dereliction of duty by any member as set forth in section fifteen, and except such assignment made in writing by a retired member, authorizing the board to withhold each month such amount as he may designate for the payment of subscriber premiums applicable to a hospitalization, medical and surgical insurance, or to a life insurance, in effect with a nonprofit hospital and medical service corporation or insurance company at the time of his retirement, and except such assignment made in writing by a retired member authorizing the board to withhold each month such amount as he may designate for the payment of income taxes levied under the Internal Revenue Code of the United States or the General Laws of the commonwealth. No assignment shall be permitted in the case of a retired member of the teachers' retirement system for the payment of the monthly premium for an insurance policy issued under chapter thirty-two B, except as provided for in section nineteen B of this chapter or in section twelve of chapter thirty-two A. For persons making the election provided for in subdivision (1) of section nineteen B, such premium payments shall be paid by the retired

member to the treasurer of the governmental unit to which the group policy under which the member is insured was issued, in accordance with such requirements as such treasurer may prescribe.

Nothing in this section shall prevent a member's annuity pension, retirement allowance or return of accumulated total deductions from being attached, taken on execution, assigned, or subject to other process to satisfy a support order under chapter two hundred and eight, two hundred and nine, two hundred and nine A, two hundred and nine C, two hundred and seventy-three, or received, entered or registered pursuant to chapter 209D, or an assignment of marital property under chapter two hundred and eight.

End Exhibit - H

EXHIBIT - I

Petitioner
Docket No.: 27749-08

Lawyers Can't Testify

The basis and foundation for Respondent's motion to dismiss out the Petitioner and find against him comes merely from statements of council. As un-sworn statements can not be part of the record, the Court is barred from considering the motion and prayer of the Respondent. The Respondent has no standing as he/she has not made the record. Manifestly, such unsworn statements cannot be properly considered by the Court in the disposition of this Case. See: UNITED STATES v. LOVASCO (06/09/77) 431 U.S. 783, 97 S. Ct. 2044, 52 L. Ed. 2d 752.

Under no possible view, however, of the allegations that the Court is requested to rule on, can the un-sworn statements submitted by council be held to constitute a compliance with statutes or regulations or rules, since they merely embody conflicting statements of counsel concerning the facts as they suppose them to be and their appreciation of the law which they deem applicable, there being, therefore, no attempt whatever to state the ultimate facts or law by a consideration of which the Court would be able to conclude whether or not the judgment was warranted. GONZALES v. BUIST. (04/01/12) 224 U.S. 126; 56 L. Ed. 693, 32 S. Ct. 463.

Petitioner prays to the Court to accept and consider only evidence submitted to the Court, not statements of council. See: HOLT v. UNITED STATES. (10/31/10) 218 U.S. 245, 54 L. Ed. 1021, 31 S. Ct. 2.

For the Court to act in this Case, in favor of the Respondent, based only upon the bare statements of counsel, certainly shall result in a void judgement. The life of the Petitioner is clean, his character for truth and veracity un-assailed, and evidence of any attempt to influence the memory or the impressions of any man, cannot be successfully pointed out in this record.

The Respondent's motion to dismiss for failure to state a claim, unsupported by affidavits or depositions, is incomplete because it requests the Court to consider facts outside the record which have not been presented in the form required. Statements of counsel in their briefs or argument, although enlightening to the Court, are not sufficient for purposes of granting a motion to dismiss or summary judgment. See: John S. TRINSEY, Jr., v. Frank J. PAGLIARO and Albert Foreman, Esq. D.C.Pa.1964, 229 F. Supp. 647.

End EXHIBIT - I

EXHIBIT - J-1

ASSEVERATION
of
Patrick-Walsh: Faucher

REVOCATION of SIGNATURE,
REVOCATION of POWER of ATTORNEY,
RELEASE of APPOINTMENT,
RESCISSION of CONTRACT,
WAIVER of BENEFITS, and
SUPPORTING DOCUMENTS

COVER SHEET - INDEX

- This Cover Sheet - Index, Document Control Number SSA-20040412-Z
- This Asseveration Body, Document Control Number SSA-20040412
- Exhibit A, Document Control Number SSA-20040412-A The Covenant
- Exhibit B, Document Control Number SSA-20040412-B Bouvier's Law
- Exhibit C, Document Control Number SSA-20040412-C 33-Benefits
- Exhibit D, Document Control Number SSA-20040412-D Glossary
- Exhibit E, Document Control Number SSA-20040412-E Status List
- Exhibit F, Document Control Number SSA-20040412-F Post Locations
- Exhibit G, Document Control Number SSA-20040412-G Text Reference

New Affirmative Matter

New matter presented along with elimination of superfluous words, the condensation of circuitous, tautological and ambiguous phraseology and the correction of mistakes, inconsistencies and imperfections to simplify the Asseveration and promote its clarity and effect. A timely, affirmative, restatement of Asseveration.

e.g., Tribe of Reuben, not Dan; parents added; "Notice and Demand" incorporated under section XVIII entitled "Notice;" enhanced glossary, dictionary, and references; post locations (addresses) added; and return of found property, the Social Security Card. Text copy of original Asseveration attached for reference.

ASSEVERATION
of
Patrick-Walsh: Faucher

REVOCATION of SIGNATURE,
REVOCATION of POWER of ATTORNEY,
RELEASE of APPOINTMENT,
RESCISSION of CONTRACT, and
WAIVER of BENEFITS

In re:
Social Security Administration

I.

Know all men by these presents that I, Patrick-Walsh: Faucher, do state the following and believe the same to be true and correct to the best of my present knowledge, recollection, and belief.

II.

I, Patrick-Walsh: Faucher, am a male Hebrew of the tribe of Reuben, Kingdom of Israel, Elohim Dominion, born at Fitchburg, Worcester county, Massachusetts commonwealth, one of the original, founding, thirteen colonies for the united States of America, on the fourth day of September month, nineteen-hundred and forty-eight, anno Domini, and I am the offspring of Ivor Henry Faucher and the child of Barbara Francis (Walsh) Faucher, my parents.

III.

That this document has been prepared, witnessed, and filed because the Director of the Social Security Administration holds the position that there are no statutory provisions to resign from Social Security, and because there is no other remedy available to me at law by which I can declare and enforce my right to be free from state enfranchisement and benefits therefrom. The purpose of this rescission of contract, and all of its attachments and effects, is to place the parties hereto to the same place and conditions that existed prior to the erroneous entry into of the Social Security contract by Patrick-Walsh: Faucher.

IV.

That in or before the year 1969, I endeavored to seek work and was told that I must obtain a Social Security Number in order to work. At no time was I informed, or was my guardian informed, that Social Security was voluntary, or that it violated my Rights as protected by the Constitution for the united States of America (the Constitution), under Article 1. Section 10 of the Constitution; or that Social Security would impair the obligation of contract under The Covenant negotiated by Moses in May, 1487 B.C. (See attached Exhibit "A" pp 15-21)

V.

That the Social Security Administration (the Agency) and it's employees did create both actual and constructive fraud, in that Social Security was

represented to me as insurance, when in fact, it is a welfare scheme. That Social Security was represented as lawful, when in fact, it violates four (4) Common Law statutes at Exodus 23:32-33, Exodus 34:10-16, Leviticus 18:1-5, and Deuteronomy 7:2. That Social Security was mandatory, when in fact, it is voluntary. That Social Security is a property right, when, in fact, there are no property rights in Social Security. That Social Security is the Number and the Mark of the Beast, about which neither the Agency, nor it's employees, informed either myself or my guardian, thereby hiding the true intent and character of the Agency and the programs it promulgated. That while the Agency, and it's employees, may not have had any actual evil design, or contrivance to perpetrate a fraud, their tendency to deceive and/or mislead both my guardian and myself as to it's intents and practices constitutes constructive fraud. (See attached Exhibit "B" pp 22-24), (See attached Exhibit "D" pp 26-29)

VI.

That the alleged misrepresentations, and/or failure to inform me or my guardian caused damages to me. As an example, Property rights and the thirty-three (33) Benefits under the terms of the Old Testament Covenant have been withheld from me. (See attached Exhibit "C" p 25)

VII.

That the Social Security Administration, and/or it's employees, have endeavored to alter my rights by

deception, because if the Agency, or it's employees, gave full disclosure concerning the impairment of my contract under the Old Testament Covenant I would not have signed the application for Social Security. That the Social Security Administration has circumvented my rights by use of false information, threat of loss of rights or property, and has used undue influence upon me by it's agents, employees, and government officials and agents.

The Agency has:

1. Withheld facts material to the contract.
2. Suppressed facts material to the contract.
3. Misrepresented facts, by word and/or deed, material to the contract.
4. Known that it's misrepresentations were false.
5. Used unconscientious advantage in a bargain obtained by imposition, circumvention, surprise, and undue influence in this case.
6. Caused irreparable injury to me.

I am forced to conclude, and it is my belief and conviction, that by your actions you intend to commit entrapment by cunning obfuscation, dissemble, deception, misdirection, and fraud.

VIII.

That the Agency, and it's employees, agents, or government officials and agents, have created a positive fraud by inducing me and my guardian into

error, and keeping me there.

IX.

That had I full disclosure of the nature, intent, or criminal practices of the Social Security Administration, neither I nor my guardian would have ever consented to participate in this criminal practice. Had the Agency, or it's officials or employees, at any time came forward with full disclosure as to the real intent and meaning of the Social Security contract, or the meaning and effect of the Social Security system, I would have immediately resigned (rescinded my signature) and canceled the contract.

X.

That when I received my Social Security Number, I was a minor with insufficient education and lacking in needful and necessary knowledge. Therefore, lacking capacity, I was legally incapable of entering into a contract.

XI.

That from that time forward, I was misinformed and deceived as to the nature and effect of the Social Security Number, in that I was led to believe that it was a compulsory insurance program to provide for one's old age. In addition, I was told that no one could obtain work without a Social Security Number.

XII.

That after studying the Social Security issue, I have found that having a Social Security Number changes the status of a individual, for example, from that of "Non-Taxpayer" to "Taxpayer", which is an involuntary change in status from an individual to a ward of the state and, in addition, I am robbed of my rights of protection as guaranteed under the Constitution. For example, I have now found that with my application for the Social Security Number, and the resultant issuance thereof, that I unknowingly waived my right to an Article I and Article III judge to restrain or review assessments and collections as stated in 26 USC 6305(b):

> "No court of the United States, whether created under Article I or Article III of the Constitution shall have jurisdiction of any action ..."

That for years, monies have been withheld from my wages, resulting in an injury to my property. Property is labor and the wages derived therefrom, and I am entitled to all of my wages as:

> "... (T)he laborer is worthy of his hire." Luke 10:7 and hire is defined as "wages" in Young's Concordance.

Such a statutory provision causes a loss of my rights, for example my rights as enumerated in the Bill of Rights particularly those rights under 4th, 5th, 6th, 7th, and 9th Amendments to the Constitution. It was not the intention of either myself, or my guardian, to waive any of my rights protected by the Constitution, or

violate any of the Laws of God. Both results have occurred under this Social Security contract.

XIII.

That the possession of a Social Security Number constitutes an abrogation of my religious freedom. Due to my ongoing religious studies and training, and my true and sincerely held religious beliefs and convictions, I hold that possession of a Social Security Number causes me to sin, and I must rescind and cancel said Number or be liable to the wrath of God.

This is stated in Revelation 13:17:

> "... (N)o man might buy or sell, save that he had the Mark, or the Name of the Beast, or the Number of his Name."

The penalty for receiving this mark is stated in Revelation 14:9-10:

> "... If any man worship the Beast and his image, receive his Mark in his head, or in his hand, the same shall drink of the wine of the wrath of God, which is poured out without mixture into the cup of his indignation; and he shall be tormented with fire and brimstone in the presence of the holy angles, and in the presence of the Lamb."

XIV.

That as a result of my ongoing religious studies and training, my ignorance nears to an end, and I have regained my capacity to be an Individual, a Freeman,

a Denizen, and/or a Stranger and Sojourner (as per Leviticus 25:23). Therefore, it is now necessary that I declare said application for a Social Security Number and the resultant contract Number [***-**-****] with the Social Security Administration, and any power assumed or implied by said Number and/or application, to be null and void from it's inception due to the deceit, duress, coercion, fraud, injury, and incapacity perpetrated and perpetuated upon me by the other party to the contract; and that I am no longer property of any State, the Federal Government, the Treasury of the United States, nor the United States Treasury, nor the Treasury Department to be used as collateral for the Federal Reserve, et al.

XV.

That, with this revocation of signature, revocation of power of attorney, release of appointment, rescission of contract, and waver of benefits, it is my intent to practice the whole Law of God as outlined in the Mosaic Law (Holy Scriptures), composed of seven-hundred-and-fifty-nine (759) laws, statutes, judgements, and commandments. This is my duty based upon my religious studies and training and it is my true and sincerely held religious belief and conviction. It is not possible for me to perform my duty to God, under the Contract I have with Him, and perform under the contract with the Social Security Administration of the United States (united States of America) as "no man can serve two masters..." according to Matthew 6:24.

I have a true belief in The God of Abraham, Isaac, and Jacob, The Creator of the Universe, Elohim, and He requires that I follow the Imprimatur of Congress in 97 Pub. L. 280, and that I obey and practice the teachings of the Holy Scriptures.

As a result of my religious training, studies, and beliefs, I have arrived at a true and sincere belief in God - The God of Abraham, Isaac, and Jacob, The Creator of the Universe, The God of Creation, The Creator God, The Supreme Being, Elohim, and He requires, and it is my obligation and duty, that I obey, follow, and practice His teachings as contained in the Holy Scriptures, the Testaments, sworn-to by Himself as there is no one higher, and these beliefs are my true and sincerely held beliefs and convictions as an individual.

God, The Creator of the Universe, and Congress, the god of the United States, are in agreement with 97 Pub. L. 280, that I must study and apply the teachings of the Holy Scriptures. These Scriptures (Holy Bible), as opposed to all others, are the standard for my conduct under the free exercise clause found at Amendment the First, the Bill of Rights, the Constitution for the united States of America.

XVI.

That I make this rescission with all of my mental faculties intact, and that I am in good health, not under the influence of drugs, nor under undue influence exerted against my will and/or over my

objections.

XVII.

I hereby revoke my signature, revoke all power of attorney, invoke release from appointment, cancel the contract by rescission based upon fraud with damages, and waive all benefits. That with this revocation of signature, revocation of power of attorney, release of appointment, rescission of contract and waver of benefits, I do claim all of my rights all of the time and waive none of my rights at any time for any cause or reason, especially my right to time and travel, and with specificity my right to continuing equal protection and due process of law at every turn of events in all proceedings. I will not perform on the alleged contract.

XVIII.

NOTICE

Whereas, the Social Security Administration is now in possession of this Asseveration of Patrick-Walsh: Faucher entitled Revocation of Signature, Revocation of Power of Attorney, Release of Appointment, Rescission of Contract, Waiver of Benefits, and Supporting Documents, and

Whereas, said release is accompanied by the property, to wit, the Social Security Card, bearing an inscription [Patrick W. Faucher] and a number [***-**-****], said original card enclosed herein, for cancellation of card, number, application, contract,

signature, power of attorney, appointment, and benefits by the Social Security Administration, and

Whereas, upon receipt of the these legal instruments the Social Security Administration becomes the holder in due course of said instruments, and

Whereas, upon delivery of the herein described documents, instruments, and property by and for Patrick-Walsh: Faucher, the Social Security Administration is forever released from performance on all obligations under said alleged contract, and

Whereas, the Social Security Administration assents, consents, and agrees, ab initio, to the abolishment and annulment of the alleged contract as if it never existed; and the Social Security Administration assents, consents, and agrees, ab initio, that the contract is null and void, and

Whereas, Patrick-Walsh: Faucher is thereby released out of performance on all of Patrick-Walsh: Faucher's alleged obligations under said alleged contract and will not perform on the alleged contract; this is a full and complete repudiation of the contract and an absolute refusal to be further bound by it , and

Whereas, Patrick-Walsh: Faucher is no longer connected to, identified by, or associated with the abolished Social Security application, account, number, and contract, any attempt of using Social Security Number or data for identifying Patrick-Walsh: Faucher

(or any other individual or entity) is fraud on the part of said individual, person, entity, or agency using or attempting to use Social Security Number and records for any or such purposes. Now, therefore, be it

KNOWN, that any use of the above Social Security Number or data for identifying Patrick-Walsh: Faucher is a deprivation of rights of life, liberty, and property and constitutes a violation of security of the person, property, and papers of Patrick-Walsh: Faucher and is a fraud with ensuing damages attached thereto.

THEREFORE, the Social Security Administration is in receipt of my Notice under Fifteen Statutes at Large Two-hundred Forty-nine (15 Stat. 249) that I am leaving the jurisdiction of the federal government of the United States (the united States of America) and asserting and claiming expatriation into the jurisdiction of the Kingdom of Israel.

XIV.

This Asseveration is declared, asserted, exemplified, and openly and notoriously published and is true, correct, and complete to the best of my present knowledge, recollection, and belief. As this Asseveration brings forth new material matter, a text copy of the original Asseveration, dated April 12, 2004 a.D., is hereby attached and is provided for reference and comparison purposes.
(See attached Exhibit "G" p 32 for text comparison)

Notice to the Principal is notice to the Agent; notice to the Agent is notice to the Principal. I reserve all my

rights at all times and waive none of my rights at any time for any cause or reason especially my right to time.

Signed, dated, and executed this thirteenth day of May month, in the year Two-thousand and eight, anno Domini.

s/ Patrick-Walsh: Faucher
Patrick-Walsh: Faucher as:

"But let your communication be, Yea, yea; Nay, nay: for whatsoever is more than these cometh of evil." Matthew 5:37 and "But above all things, my brethren, swear not, neither by heaven, neither by the earth, neither by any other oath: but let your yea be yea; and your nay be nay; lest ye fall into condemnation." James 5:12

Witnessed by:

1. s/ James D Gibson
Print: James D Gibson

2. s/ David John Wallace
Print: David John Wallace

3. s/ Madison A Smith
Print: Madison A Smith as:

"... at the mouth of two witnesses, or at the mouth of three witnesses, shall the matter be established." Deuteronomy 19:15

Exhibit A

The Old Covenant
The Contract Negotiated by Moses

Exodus 19: 16-25
16 And it came to pass on the third day, when it was morning, that there were thunders and lightnings and a thick cloud upon the mount, and the voice of a horn exceeding loud; and all the people that were in the camp trembled. 17 And Moses brought forth the people out of the camp to meet God; and they stood at the nether part of the mount. 18 Now mount Sinai was altogether on smoke, because the LORD descended upon it in fire; and the smoke thereof ascended as the smoke of a furnace, and the whole mount quaked greatly. 19 And when the voice of the horn waxed louder and louder, Moses spoke, and God answered him by a voice. 20 And the LORD came down upon mount Sinai, to the top of the mount; and the LORD called Moses to the top of the mount; and Moses went up. 21 And the LORD said unto Moses: 'Go down, charge the people, lest they break through unto the LORD to gaze, and many of them perish. 22 And let the priests also, that come near to the LORD, sanctify themselves, lest the LORD break forth upon them.' 23 And Moses said unto the LORD: 'The people cannot come up to mount Sinai; for thou didst charge us, saying: Set bounds about the mount, and sanctify it.' 24 And the LORD said unto him: 'Go, get thee down, and thou shalt come up, thou, and Aaron with thee; but let not the priests and the people break through to come up unto the LORD, lest He break forth upon

them.' 25 So Moses went down unto the people, and told them. {S}

Exodus 20:1-22
1 And God spoke all these words, saying: {S} 2 I am the LORD thy God, who brought thee out of the land of Egypt, out of the house of bondage. Thou shalt have no other gods before Me. 3 Thou shalt not make unto thee a graven image, nor any manner of likeness, of any thing that is in heaven above, or that is in the earth beneath, or that is in the water under the earth; 4 thou shalt not bow down unto them, nor serve them; for I the LORD thy God am a jealous God, visiting the iniquity of the fathers upon the children unto the third and fourth generation of them that hate Me; 5 and showing mercy unto the thousandth generation of them that love Me and keep My commandments. {S} 6 Thou shalt not take the name of the LORD thy God in vain; for the LORD will not hold him guiltless that taketh His name in vain. {P}

7 Remember the Sabbath day, to keep it holy. 8 Six days shalt thou labour, and do all thy work; 9 but the seventh day is a Sabbath unto the LORD thy God, in it thou shalt not do any manner of work, thou, nor thy son, nor thy daughter, nor thy man-servant, nor thy maid-servant, nor thy cattle, nor thy stranger that is within thy gates; 10 for in six days the LORD made heaven and earth, the sea, and all that in them is, and rested on the seventh day; wherefore the LORD blessed the Sabbath day, and hallowed it. {S} 11 Honour thy father and thy mother, that thy days may be long upon the land which the LORD thy God giveth thee. {S} 12 Thou shalt not murder. {S} Thou shalt not

commit adultery. {S} Thou shalt not steal. {S} Thou shalt not bear false witness against thy neighbour. {S} 13 Thou shalt not covet thy neighbour's house; {S} thou shalt not covet thy neighbour's wife, nor his man-servant, nor his maid-servant, nor his ox, nor his ass, nor any thing that is thy neighbour's. {P}
14 And all the people perceived the thunderings, and the lightnings, and the voice of the horn, and the mountain smoking; and when the people saw it, they trembled, and stood afar off. 15 And they said unto Moses: 'Speak thou with us, and we will hear; but let not God speak with us, lest we die.' 16 And Moses said unto the people: 'Fear not; for God is come to prove you, and that His fear may be before you, that ye sin not.' 17 And the people stood afar off; but Moses drew near unto the thick darkness where God was. {S} 18 And the LORD said unto Moses: Thus thou shalt say unto the children of Israel: Ye yourselves have seen that I have talked with you from heaven. 19 Ye shall not make with Me--gods of silver, or gods of gold, ye shall not make unto you. 20 An altar of earth thou shalt make unto Me, and shalt sacrifice thereon thy burnt-offerings, and thy peace-offerings, thy sheep, and thine oxen; in every place where I cause My name to be mentioned I will come unto thee and bless thee. 21 And if thou make Me an altar of stone, thou shalt not build it of hewn stones; for if thou lift up thy tool upon it, thou hast profaned it. 22 Neither shalt thou go up by steps unto Mine altar, that thy nakedness be not uncovered thereon. {P}

Exodus 21: 1-37
1 Now these are the ordinances which thou shalt set

before them. 2 If thou buy a Hebrew servant, six years he shall serve; and in the seventh he shall go out free for nothing. 3 If he come in by himself, he shall go out by himself; if he be married, then his wife shall go out with him. 4 If his master give him a wife, and she bear him sons or daughters; the wife and her children shall be her master's, and he shall go out by himself. 5 But if the servant shall plainly say: I love my master, my wife, and my children; I will not go out free; 6 then his master shall bring him unto God, and shall bring him to the door, or unto the door-post; and his master shall bore his ear through with an awl; and he shall serve him for ever. {S} 7 And if a man sell his daughter to be a maid-servant, she shall not go out as the men-servants do. 8 If she please not her master, who hath espoused her to himself, then shall he let her be redeemed; to sell her unto a foreign people he shall have no power, seeing he hath dealt deceitfully with her. 9 And if he espouse her unto his son, he shall deal with her after the manner of daughters. 10 If he take him another wife, her food, her raiment, and her conjugal rights, shall he not diminish. 11 And if he do not these three unto her, then shall she go out for nothing, without money. {S} 12 He that smiteth a man, so that he dieth, shall surely be put to death. 13 And if a man lie not in wait, but God cause it to come to hand; then I will appoint thee a place whither he may flee. {S} 14 And if a man come presumptuously upon his neighbour, to slay him with guile; thou shalt take him from Mine altar, that he may die. {S} 15 And he that smiteth his father, or his mother, shall be surely put to death. {S} 16 And he that stealeth a man, and selleth him, or if he be found in his hand, he shall surely be

put to death. {S} 17 And he that curseth his father or his mother, shall surely be put to death. {S} 18 And if men contend, and one smite the other with a stone, or with his fist, and he die not, but keep his bed; 19 if he rise again, and walk abroad upon his staff, then shall he that smote him be quit; only he shall pay for the loss of his time, and shall cause him to be thoroughly healed. {S} 20 And if a man smite his bondman, or his bondwoman, with a rod, and he die under his hand, he shall surely be punished. 21 Notwithstanding if he continue a day or two, he shall not be punished; for he is his money. {S} 22 And if men strive together, and hurt a woman with child, so that her fruit depart, and yet no harm follow, he shall be surely fined, according as the woman's husband shall lay upon him; and he shall pay as the judges determine. 23 But if any harm follow, then thou shalt give life for life, 24 eye for eye, tooth for tooth, hand for hand, foot for foot, 25 burning for burning, wound for wound, stripe for stripe. {S} 26 And if a man smite the eye of his bondman, or the eye of his bondwoman, and destroy it, he shall let him go free for his eye's sake. 27 And if he smite out his bondman's tooth, or his bondwoman's tooth, he shall let him go free for his tooth's sake. {P}

28 And if an ox gore a man or a woman, that they die the ox shall be surely stoned, and its flesh shall not be eaten; but the owner of the ox shall be quit. 29 But if the ox was wont to gore in time past, and warning hath been given to its owner, and he hath not kept it in, but it hath killed a man or a woman; the ox shall be stoned, and its owner also shall be put to death. 30 If there be laid on him a ransom, then he shall give for the redemption of his life whatsoever is laid upon him.

31 Whether it have gored a son, or have gored a daughter, according to this judgment shall it be done unto him. 32 If the ox gore a bondman or a bondwoman, he shall give unto their master thirty shekels of silver, and the ox shall be stoned. {S} 33 And if a man shall open a pit, or if a man shall dig a pit and not cover it, and an ox or an ass fall therein, 34 the owner of the pit shall make it good; he shall give money unto the owner of them, and the dead beast shall be his. {S} 35 And if one man's ox hurt another's, so that it dieth; then they shall sell the live ox, and divide the price of it; and the dead also they shall divide. 36 Or if it be known that the ox was wont to gore in time past, and its owner hath not kept it in; he shall surely pay ox for ox, and the dead beast shall be his own. {S} 37 If a man steal an ox, or a sheep, and kill it, or sell it, he shall pay five oxen for an ox, and four sheep for a sheep.

Exodus 22: 1-30
1 If a thief be found breaking in, and be smitten so that he dieth, there shall be no bloodguiltiness for him. 2 If the sun be risen upon him, there shall be bloodguiltiness for him--he shall make restitution; if he have nothing, then he shall be sold for his theft. 3 If the theft be found in his hand alive, whether it be ox, or ass, or sheep, he shall pay double. {S} 4 If a man cause a field or vineyard to be eaten, and shall let his beast loose, and it feed in another man's field; of the best of his own field, and of the best of his own vineyard, shall he make restitution. {S} 5 If fire break out, and catch in thorns, so that the shocks of corn, or the standing corn, or the field are consumed; he that

kindled the fire shall surely make restitution. {S} 6 If a man deliver unto his neighbour money or stuff to keep, and it be stolen out of the man's house; if the thief be found, he shall pay double. 7 If the thief be not found, then the master of the house shall come near unto God, to see whether he have not put his hand unto his neighbour's goods. 8 For every matter of trespass, whether it be for ox, for ass, for sheep, for raiment, or for any manner of lost thing, whereof one saith: 'This is it,' the cause of both parties shall come before God; he whom God shall condemn shall pay double unto his neighbour. {S} 9 If a man deliver unto his neighbour an ass, or an ox, or a sheep, or any beast, to keep, and it die, or be hurt, or driven away, no man seeing it; 10 the oath of the LORD shall be between them both, to see whether he have not put his hand unto his neighbour's goods; and the owner thereof shall accept it, and he shall not make restitution. 11 But if it be stolen from him, he shall make restitution unto the owner thereof. 12 If it be torn in pieces, let him bring it for witness; he shall not make good that which was torn. {P}

13 And if a man borrow aught of his neighbour, and it be hurt, or die, the owner thereof not being with it, he shall surely make restitution. 14 If the owner thereof be with it, he shall not make it good; if it be a hireling, he loseth his hire. {S} 15 And if a man entice a virgin that is not betrothed, and lie with her, he shall surely pay a dowry for her to be his wife. 16 If her father utterly refuse to give her unto him, he shall pay money according to the dowry of virgins. {S} 17 Thou shalt not suffer a sorceress to live. 18 Whosoever lieth with a beast shall surely be put to death. {S} 19 He that

sacrificeth unto the gods, save unto the LORD only, shall be utterly destroyed. 20 And a stranger shalt thou not wrong, neither shalt thou oppress him; for ye were strangers in the land of Egypt. 21 Ye shall not afflict any widow, or fatherless child. 22 If thou afflict them in any wise--for if they cry at all unto Me, I will surely hear their cry-- 23 My wrath shall wax hot, and I will kill you with the sword; and your wives shall be widows, and your children fatherless. {P}

24 If thou lend money to any of My people, even to the poor with thee, thou shalt not be to him as a creditor; neither shall ye lay upon him interest. 25 If thou at all take thy neighbour's garment to pledge, thou shalt restore it unto him by that the sun goeth down; 26 for that is his only covering, it is his garment for his skin; wherein shall he sleep? and it shall come to pass, when he crieth unto Me, that I will hear; for I am gracious. {S} 27 Thou shalt not revile God, nor curse a ruler of thy people. 28 Thou shalt not delay to offer of the fulness of thy harvest, and of the outflow of thy presses. The first-born of thy sons shalt thou give unto Me. 29 Likewise shalt thou do with thine oxen, and with thy sheep; seven days it shall be with its dam; on the eighth day thou shalt give it Me. 30 And ye shall be holy men unto Me; therefore ye shall not eat any flesh that is torn of beasts in the field; ye shall cast it to the dogs. {S}

Exodus 23: 1-33

1 Thou shalt not utter a false report; put not thy hand with the wicked to be an unrighteous witness. 2 Thou shalt not follow a multitude to do evil; neither shalt thou bear witness in a cause to turn aside after a

multitude to pervert justice; 3 neither shalt thou favour a poor man in his cause. {S} 4 If thou meet thine enemy's ox or his ass going astray, thou shalt surely bring it back to him again. {S} 5 If thou see the ass of him that hateth thee lying under its burden, thou shalt forbear to pass by him; thou shalt surely release it with him. {S} 6 Thou shalt not wrest the judgment of thy poor in his cause. 7 Keep thee far from a false matter; and the innocent and righteous slay thou not; for I will not justify the wicked. 8 And thou shalt take no gift; for a gift blindeth them that have sight, and perverteth the words of the righteous. 9 And a stranger shalt thou not oppress; for ye know the heart of a stranger, seeing ye were strangers in the land of Egypt. 10 And six years thou shalt sow thy land, and gather in the increase thereof; 11 but the seventh year thou shalt let it rest and lie fallow, that the poor of thy people may eat; and what they leave the beast of the field shall eat. In like manner thou shalt deal with thy vineyard, and with thy oliveyard. 12 Six days thou shalt do thy work, but on the seventh day thou shalt rest; that thine ox and thine ass may have rest, and the son of thy handmaid, and the stranger, may be refreshed. 13 And in all things that I have said unto you take ye heed; and make no mention of the name of other gods, neither let it be heard out of thy mouth. 14 Three times thou shalt keep a feast unto Me in the year. 15 The feast of unleavened bread shalt thou keep; seven days thou shalt eat unleavened bread, as I commanded thee, at the time appointed in the month Abib - for in it thou camest out from Egypt; and none shall appear before Me empty; 16 and the feast of harvest, the first-fruits of thy labours, which thou sowest in the field; and the

feast of ingathering, at the end of the year, when thou gatherest in thy labours out of the field. 17 Three times in the year all thy males shall appear before the Lord GOD. 18 Thou shalt not offer the blood of My sacrifice with leavened bread; neither shall the fat of My feast remain all night until the morning. 19 The choicest first-fruits of thy land thou shalt bring into the house of the LORD thy God. Thou shalt not seethe a kid in its mother's milk. {P}

20 Behold, I send an angel before thee, to keep thee by the way, and to bring thee into the place which I have prepared. 21 Take heed of him, and hearken unto his voice; be not rebellious against him; for he will not pardon your transgression; for My name is in him. 22 But if thou shalt indeed hearken unto his voice, and do all that I speak; then I will be an enemy unto thine enemies, and an adversary unto thine adversaries. 23 For Mine angel shall go before thee, and bring thee in unto the Amorite, and the Hittite, and the Perizzite, and the Canaanite, the Hivite, and the Jebusite; and I will cut them off. 24 Thou shalt not bow down to their gods, nor serve them, nor do after their doings; but thou shalt utterly overthrow them, and break in pieces their pillars. 25 And ye shall serve the LORD your God, and He will bless thy bread, and thy water; and I will take sickness away from the midst of thee. {S} 26 None shall miscarry, nor be barren, in thy land; the number of thy days I will fulfil. 27 I will send My terror before thee, and will discomfit all the people to whom thou shalt come, and I will make all thine enemies turn their backs unto thee. 28 And I will send the hornet before thee, which shall drive out the Hivite, the Canaanite, and the Hittite, from before

thee. 29 I will not drive them out from before thee in one year, lest the land become desolate, and the beasts of the field multiply against thee. 30 By little and little I will drive them out from before thee, until thou be increased, and inherit the land. 31 And I will set thy border from the Red Sea even unto the sea of the Philistines, and from the wilderness unto the River; for I will deliver the inhabitants of the land into your hand; and thou shalt drive them out before thee. 32 Thou shalt make no covenant with them, nor with their gods. 33 They shall not dwell in thy land--lest they make thee sin against Me, for thou wilt serve their gods--for they will be a snare unto thee. {P}

Exodus 24: 1-8
1 And unto Moses He said: 'Come up unto the LORD, thou, and Aaron, Nadab, and Abihu, and seventy of the elders of Israel; and worship ye afar off; 2 and Moses alone shall come near unto the LORD; but they shall not come near; neither shall the people go up with him.' 3 And Moses came and told the people all the words of the LORD, and all the ordinances; and all the people answered with one voice, and said: 'All the words which the LORD hath spoken will we do.' 4 And Moses wrote all the words of the LORD, and rose up early in the morning, and builded an altar under the mount, and twelve pillars, according to the twelve tribes of Israel. 5 And he sent the young men of the children of Israel, who offered burnt-offerings, and sacrificed peace-offerings of oxen unto the LORD. 6 And Moses took half of the blood, and put it in basins; and half of the blood he dashed against the altar. 7 And he took the book of the covenant, and read in the

hearing of the people; and they said: 'All that the LORD hath spoken will we do, and obey.' 8 And Moses took the blood, and sprinkled it on the people, and said: 'Behold the blood of the covenant, which the LORD hath made with you in agreement with all these words.

Exhibit B

Bouvier's Law Dictionary
Page 1304 - 1307

Book Page 1304
FRAUD

Fraud - An endeavor to alter the rights, by deception touching motives, or by circumvention not touching motives. Bigelow, Fraud 5.

Deceit - is a fraudulent contrivance by words or acts to deceive a third person, who, relying thereupon, without carelessness or neglect of his own, sustains damages thereby. Co. Litt. 357 b; Bacon, Abr. Fraud

Actual Fraud - (positive fraud) includes cases of the intentional and successful employment of any cunning, deception, or artifice, used to circumvent, cheat, or deceive another. 1 Story, Eq. Jur. § 186.

For instance, the misrepresentation by word or deed of material facts, by which one exercising reasonable discretion and confidence is mislead to his injury, whether the misrepresentation was known to be false, or only not to be true, or even if made altogether innocently; the suppression of material facts which one party is legally or equitably bound to disclose to another; all cases of unconscientious advantage in bargains obtained by imposition, circumvention, surprise, and undue influence over persons in general, and especially over those who are, by reason of age, infirmity, idiocy, lunacy, drunkenness, coverture, or other incapacity, unable to take due care of and protect their own rights and interests; bargains of such an unconscionable nature and of such gross inequality as

naturally lead to the presumption of fraud, imposition or undue influence, when the decree of the court can place the parties in status'quo; cases of surprise and sudden action, without due deliberation, of which one party takes advantage; cases of the fraudulent suppression or destruction of deed and other instruments, in violation of, or injury to, the rights of others; fraudulent awards and illusory appointments and revocations under powers; fraudulent prevention of acts to be done for the benefit of others under false statements of false promises; frauds in relation to trusts of a secret or special nature; frauds in verdicts, judgements. Decrees, and other judicial proceedings; frauds in the confusion of boundaries of estates and matters of partition and dower; frauds in the administration of charities; and frauds upon creditors and other persons standing upon like equity, are cases of actual fraud. 1 Story, Eq. Jur. C. 6.

Book Page 1304

Legal Fraud - (constructive fraud) includes such contracts or acts as, though not originating in any actual evil design or contrivance to perpetrate a fraud, yet by their tendency to deceive or mislead others, or to violate public or private confidence, are prohibited by law.

Book Page 1305

Positive Fraud - Where a party intentionally or by design misrepresents a material fact or produces a false impression in order to mislead another, or to obtain an undue advantage of him, there is a positive fraud in the fullest sense of the term. Barnard v. Iron

Co. 85 Tenn. 130, 2 S.W. 21.

Book Page 1306

Fraud in Equity - What constitutes a case of fraud in the view of courts of equity, it would be difficult to specify. It is, indeed, party of the equity doctrine of fraud not to define it, nor to lay down any rule as to the nature of it, lest the craft of men should find ways of committing fraud which might escape the limits of such a rule or definition. "The court very wisely hath never laid down any general rule beyond which it will not go, lest other means for avoiding the equity of the court should be found out." Per Hardwicke, C., in 3 Atk. 278.

It includes all acts, omissions, or concealments which involve a breach of legal or equitable duty, trust or confidence justly reposed, and are injurious to another, or by which an undue and unconscientious advantage is taken of another. "It may be stated as a general rule that fraud consists in anything which is calculated to deceive, whether it be a single act or combination of circumstances, whether it be by suppression of the truth or suggestion of what is false; whether it be by direct falsehood, or by innuendo, by speech or by silence, by word of mouth or by a look or gesture. Fraud of this kind may be defined to be any artifice by which a person is deceived to his disadvantage." Bisph. Eq. 20G.

Book Page 1306

Fraud may be inferred from facts calculated to establish it; per Black C. J. in Kaine v. Weigley, 22 Pa. 179; Jones v. Lewis, 148 Pa. 234, 23 Atl. 985; Waker v.

Collins, 59 Fed. 70, 8 C. C. A. 1.

Book Page 1306

The party injured may loose the right to avoid the contract by latches; Hathaway v. Nobile, 55 N. H. 508. But no delay will constitute latches except that occurring after the discovery of the fraud; 11 Cl. & F. 714; Michoud v. Girod, 4 How. (U. S.) 5G1, 11 L. Ed. 1076; Humphreys v. Mattoon, 43 Ia. 556; Martin v. Martin, 35 Ala. 560; Kraus v. Thompson, 30 Minn. 64, 14 N. W. 266, 44 Am. Rep. 132.

Book Page 1307 - End.

The pertinent fraud definitions end at the top of column two.

Doctrine of Nihl Deceit

The Doctrine of Nihl Deceit is cited, Vide 15 Vin. Ab. 556; Dane's Ab. Index, h. t.

Pure and simple silence cannot be considered as a consent to a contract, except in cases when the silent person is bound in good faith to explain himself, in which case, silence gives consent. 6 Toull. liv. 3, t. 3, n. 32, note; 14 Serg. & Rawle, 393; 2 Supp. to Ves. jr. 442; 1 Dane's Ab. c. 1, art. 4, §3; 8 T. R. 483; 6 Penn. St. R. 336; 1 Greenl. Ev. 201; 2 Bouv. Inst. n. 1313.

Exhibit C

THIRTY-THREE (33) ARTICULABLE BENEFITS OF THE COVENANT

Lev. 26:4	Rain in due season
Lev. 26:4	The land shall yield her increase
Lev. 26:4	The trees of the field shall yield their fruit
Lev. 26:5	Your stores of goods shall not run out
Lev. 26:5	There will be no famine or shortages
Lev. 26:5	You shall dwell in your land safely
Lev. 26:6	I will give you peace in the land
Lev. 26:6	I will rid evil beasts from the land
Lev. 26:6	You shall have no war in your land
Lev. 26:7	You shall chase your enemies
Lev. 26:7	They shall fall before you by the sword
Lev. 26:9	They will have respect to you
Lev. 26:9	I will make you fruitful and multiply you
Lev. 26:9	I will establish my covenant with you
Lev. 26:11	I will set my tabernacle among you
Lev. 26:11	My soul shall not abhor you
Lev. 26:12	I will be your God, you will be my people
Dt. 28:1	You will be set above all nations on earth
Dt. 28:3	You shall be blessed in the city
Dt. 28:4	Blessed shall be the fruit of your body
Dt. 28:4	Blessed be the fruit of thy cattle
Dt. 28:6	Blessed shall you be when you come in or go out
Dt. 28:8	You will be blessed in everything you do
Dt. 28:9	You will be a holy people to God
Dt. 28:10	All the people of the earth will be afraid of you
Dt. 28:12	You shall lend but not borrow

Dt. 28:13	You shall be the head, not the tail, in all you do
Ex. 23:25	I will take sickness away from you
Ex. 23:26	3 score and 10 years, all your days will be fulfilled
Ex. 23:30	You will inherit the land (also Dt. 11:8-12)
Dt. 8:18	You shall gain great wealth (oil, minerals)
Dt. 8:13	Multiplied gold and silver and herds and flocks
Dt. 28:1	You shall be set on high above all nations

Exhibit D

Glossary/Dictionary/Reference

Deuteronomy 7:2
2 and when the LORD thy God shall deliver them up before thee, and thou shalt smite them; then thou shalt utterly destroy them; thou shalt make no covenant with them, nor show mercy unto them.

Exodus 23:32-33
32 Thou shalt make no covenant with them, nor with their gods. 33 They shall not dwell in thy land--lest they make thee sin against Me, for thou wilt serve their gods--for they will be a snare unto thee

Exodus 34:10-16
10 And He said: 'Behold, I make a covenant; before all thy people I will do marvels, such as have not been wrought in all the earth, nor in any nation; and all the people among which thou art shall see the work of the LORD that I am about to do with thee, that it is tremendous. 11 Observe thou that which I am commanding thee this day; behold, I am driving out before thee the Amorite, and the Canaanite, and the Hittite, and the Perizzite, and the Hivite, and the Jebusite. 12 Take heed to thyself, lest thou make a covenant with the inhabitants of the land whither thou goest, lest they be for a snare in the midst of thee. 13 But ye shall break down their altars, and dash in pieces their pillars, and ye shall cut down their Asherim. 14 For thou shalt bow down to no other god; for the LORD, whose name is Jealous, is a jealous God;

15 lest thou make a covenant with the inhabitants of the land, and they go astray after their gods, and do sacrifice unto their gods, and they call thee, and thou eat of their sacrifice; 16 and thou take of their daughters unto thy sons, and their daughters go astray after their gods, and make thy sons go astray after their gods.

Leviticus 18:1-5

1 And the LORD spoke unto Moses, saying: 2 Speak unto the children of Israel, and say unto them: I am the LORD your God. 3 After the doings of the land of Egypt, wherein ye dwelt, shall ye not do; and after the doings of the land of Canaan, whither I bring you, shall ye not do; neither shall ye walk in their statutes. 4 Mine ordinances shall ye do, and My statutes shall ye keep, to walk therein: I am the LORD your God. 5 Ye shall therefore keep My statutes, and Mine ordinances, which if a man do, he shall live by them: I am the LORD.

Definitions

ASSEVERATION: Common Law equivalent of Oath or Affirmation; Form used by Religious Objectors in compliance with the Word of God.

BLOCKING RULE: Style Manual, Chapter 8, Punctuation, Brackets, 8.19 through 8.22: Specifically 8.20, In bills, contracts, laws, etcetera, to indicate matter that is to be omitted. Also applies to that matter which is fully contained within the solid block formed whose four connected or intersecting and

unbroken lines or sides form a block encapsulating, incasing, enclosing, and delineating that matter which is to be separated and omitted from the document.

INDIVIDUAL: The use of the term individual, written, orally, or otherwise, as used within these joint and several documents and other related documents and documents, within, without, concerning, and in reference to this Rescission Asseveration, its documents, and other related documents, and documents, shall be, without limitation, construed to mean, and shall mean: One whose status is superior to an Individual Freeman, a Freeman, a Denizen, a Stranger and/or Sojourner (as per Leviticus 25:23), a Sovereign Individual, a natural born human being, a natural born man, a living flesh and blood man. An individual shall have, possess, and enjoy to the exclusion of all others the highest position of status, a status superior to all others. It shall not mean, and it shall not be construed to mean, or construed to be, or be, a citizen of the United States as defined in 5 USC 552a(a)(2), or a fiction of law, or an instrumentality, or a corporation, etcetera.

NEW MATTER: In pleading, matter of fact not previously alleged by either party in the pleadings. Walters v. Battenfield, 21 N.M. 413, 155 P. 721, 723: Continental Gin Co. V. Arnold, 52 Okl. 569, 153 P. 160, 163.
New matter may be evidenced by, e.g,: I found the property and am returning it, or, I forgot to tell you, or, Something new came up, or, I discovered that there is more to this breach of contract, or, I have discovered

that you have deceived me worse than originally thought, or, the like.

OATHS: See Gordon v. Idaho, 778 F2d 1397.

OFFSPRING - issue - descendant - child - child of parents, shall mean Individual.

RESCIND: Black's Fourth - Rescind - to abrogate, annul, avoid, or cancel a contract; particularly, nullifying a contract by the act of a party. Vaughn v. Fey, 47 CalApp.485, 190 P. 1041, 1042; Pearson v. Borow, 27 Cal.App. 125, 148 P. 956, 958. To declare a contract void in its inception and to put an end to it as though it never were. Russell v. Stephens, 191 Wash. 324, 71 P.2d 30, 31. Not merely to terminate it and release parties from further obligations to each other but to abrogate it from the beginning and restore parties to relative positions which they would have occupied had no contract ever been made. Wall v. Zynda, 283 Mich. 260, 278 N.W. 66, 68, 114 A.L.R. 1521; Sylvania Industrial Corporation v. Lilienfeld's Estate, C.C.A.Va., 132 Fed.2d 887, 892, 145 A.L.R. 612.

RESCISSION: Black's First - Rescission, or the act of rescinding, is where a contract is cancelled, annulled, or abrogated by the parties, or one of them. RESCISSIO - Lat. In the civil Law. An annulling; avoiding, or making void; abrogation; rescission. Cod. 4, 44.

RESCISSION OF CONTRACT - Annulling or

abrogation or unmaking of contract and the placing of the parties to it in status quo. Sessions v. Meadows, 13 Cal.App.2d 748, 57 P.2d 548, 549. Kunde v. OBrian, 214 Iowa 921, 243 N.W. 594, 595. It is necessarily involves a repudiation of the contract and a refusal of the moving party to be further bound by it. Wall v. Zynda, 283 Mich. 260, 278 N.W. 66, 68, 114 A.L.R. 1521.

SIN: Transgression of the law-

SINNER: Law breaker

STATUS: The status of an individual, used as a legal term, means the legal position of the individual in or with regard to the rest of the community. L. R. 4 P. D. 11. The rights, duties, capacities and incapacities which determine a person to a given class constitutes his status; Campb. Austin 137.

It also means estate, because it signifies the condition or circumstances in which one stands with regard to his property. In the Year Books, it was used in this sense; Poll. & Maitl. Hist. E. L. 11.

* * * * *

The action of assumpsit must be reckoned a technical instrument which gave no small help to the forces which were making for the transition from status to contract; Holdsw. Hist. E. L. 349.

The movement of progressive society has been from status to contract; Maine, Anc. Law 170.

*** it does not seem that a movement from status to contract can be asserted with any generality ***.

Status may yield ground to contract, but cannot itself be reduced to contract. On the other hand, contract has made attacks on property which have been repulsed. There was a time in the thirteenth century in which it seemed as if there was no rule of tenure that could not be modified by the agreement of parties. Our settled rules that only certain defined forms of interest in property can be created by private acts, our rule against perpetuities, are the answer of the common law to attempts to bring everything under private bargain and control ***. This, of course, involves a sensible narrowing of the term "status," a much discussed term which, according to the best modern expositions, includes the sum total of a man's personal rights and duties (Salmond, Jurisprudence 253-257), or, to be verbally accurate, of his capacity for rights and duties (Holland, Jurisprudence 88). It is curious that the word "estate," which is nothing but the French form of "status," should have come to stand over against it in an almost opposite category. A man's estate is his measurable property; what we call his status is his position as a lawful man, a voter, and so forth. The liability of every citizen to pay rates and taxes is a matter of status; what a given citizen has to pay depends on his estate, or portions of it assigned as the measure of particular imposts. We have, too, an "estate" in land, which so far preserves the original associations of "status" that, as we have just noted, contract may not alter its incidents or nature." Pollock's Maine's Anc. Law 184.

STATUS, List: See attached Exhibit E, p [next]

Exhibit E
Status of Persons

1. Individuals
2. Freepersons
3. Married Women
4. Indians, not taxed
5. Freepersons bound to service for a term of years

6. Citizens
7. Subjects
8. Persons
9. Employees

10. Indians, taxed
11. People
12. 3/5 of all other persons
13. 2/5 of all other persons

14. Members
15. Officers
16. Agents

17. Corporations
18. Trusts
19. Foundations

20. Servants
21. Soldiers
22. Bond Servants
23. Slaves
24. Convicts

Ranking of status from highest, #1 - Individuals, down to lowest, #24 - Convicts.
Plural form of spelling shall mean single form of spelling also.

Exhibit F

Referenced Documents
Annexed

Post Locations

The document entitled "Asseveration of Patrick-Walsh: Faucher, Revocation of Signature, Revocation of Power of Attorney, Release of Appointment, Rescission of Contract, and Waiver of Benefits," dated April 12, 2004, a.D., was sent to: Jo Anne B. Barnhart, Commissioner, Social security Administration, 6401 Security Boulevard, Baltimore, Maryland 21235-0001, sent April 13, 2004, a.D., at 3:44 pm, via FedEx, Priority Overnight Envelope, Tracking number 790609043861, delivered April 14, 2004, a.D., at 10:06 am, signed for by D. SMITH, Reference number R200404140012254761, and the new matter is hereby made fully part thereof and included therein by reference; the text of said original Asseveration is provided herein for reference and comparison. This new material matter is to be attached thereto.

A TRUE COPY of same was sent to: Social Security Administration, 881 Main Street, Fitchburg, Massachusetts 01420, sent via United States Postal Service (USPS), First Class Mail, postage pre-paid, on April 15, 2004, a.D.

A TRUE COPY of same was sent to: Director of Foreign Operations District, Internal Revenue Service, Washington, D.C., 20224, sent USPS Priority Mail,

April 15, 2004, a.D., at 3:47 pm, Tracking number 03006000000214446778.

A TRUE COPY of same was sent to: Internal Revenue Service, Washington, D.C., 20224, sent USPS First Class Mail, postage pre-paid on April 15, 2004, a.D.

See attached Exhibit G, p 32

Exhibit G

Text Copy for Reference and Comparison
April 12th, 2004, a.D.

ASSEVERATION
of
Patrick Walsh Faucher

REVOCATION of SIGNATURE,
REVOCATION of POWER of ATTORNEY,
RELEASE of APPOINTMENT,
RESCISSION of CONTRACT, and
WAIVER of BENEFITS

COVER SHEET - INDEX

pp 32-79 Exhibit G, Document Control Number SSA-20040412-G, Annexed
Containing/Attached/Under Cover by sections forty-seven (47) pages total: pp 33-34 Certificate of Posting - 1 p
pp 35-37 1-2 Cover Letter to Commissioner Barnhart 2 pp
pp 38-44 1-8 Original Asseveration April 12, 2004 a.D. (OA) 8 pp
pp 45-51 9-17 (OA) Exhibit A, Old Covenant 9 pp
pp 52-54 18-20 (OA) Exhibit B, Bouvier's Law Dictionary 3 pp
pp 55-58 21-24 (OA) Exhibit B, Supplement, Certain Excerpts 4 pp
p 59 25-26 (OA) Exhibit C, 33-Articulable Benefits 2 pp

pp 60-63 27-31 (OA) Exhibit D, Release of Appointment 5 pp
pp 64-66 32-34 (OA) Exhibit E, Notice and Demand 3 pp
pp 67-76 1-8 Declaration and Statement of Intent and Purpose 8 pp
pp 77-78 Attachment "A", Status of Persons 1 p
p 79 1 Substitution for Social Security Card - Proxy 1 p

See Exhibit F, p 31

Certificate of Posting .

This certifies that the undersigned observed the following described documents being placed in an envelope addressed for:

Jo Anne B. Barnhart, Commissioner
Social Security Administration
6401 Security Boulevard
Baltimore, Maryland 21235-0001

and identified by Identification Number 790609043861 with the correct posting location for sender and receiver.

This envelope is entered into the delivery system of FedEx with all common law rights reserved and is deemed as being delivered upon deposit with this delivery service.

a) This Certificate of Posting
b) Cover Letter addressed to Jo Anne B. Barnhart, Commissioner
c) The Asseveration package (34 pages) entitled: "Revocation of Signature, Revocation of Power of Attorney, Release of Appointment, Recission of Contract, and Waiver of Benefits"
The Asseveration being composed of:
The Asseveration specific, as entitled above, first 8 pages of package
Exhibit A, 9 pages
Exhibit B, 3 pages
Exhibit B Supplement, 4 pages

Exhibit C, 2 pages
Exhibit D, 5 pages
Exhibit E, last 3 pages of package

d) Declaration and Statement of Intent and Purpose, 8 pages
e) Substitution instrument for the Social Security Card bearing Number [***-**-****]

I reserve all of my rights all of the time and waive none of my rights at any time especially my right to time. This mailing certified by:

s/ Patrick-Walsh: Faucher
Patrick-Walsh.. Faucher

Signed on the 13th day of the April month in the year of The Lord, two-thousand and four.

c/o 19 Pierce avenue, Suite C, #164
Fitchburg, Massachusetts 01420-7111
April 12th, 2004, A.D.

Jo Anne B. Barnhart, Commissioner
Social Security Administration
6401 Security Boulevard
Baltimore, Maryland 21235-0001

Commissioner Barnhart,

Attached to this letter is my formal and executed Asseveration entitled "Revocation of Signature, Revocation of Power of Attorney, Release of Appointment, Rescission of Contract, and Waiver of Benefits" complete with supporting documents.

I, Patrick Walsh Faucher, do state the following and believe the same to be true and correct to the best of my present knowledge and belief.

As a natural born individual and as a free Sovereign individual, I did NEVER voluntarily or intentionally waive, with any "knowingly intelligent acts," ANY of my unalienable rights, and have no intention of doing so in the future. Any prima facie evidence or presumption to the contrary is hereby rebutted. Any past signatures on any and all Social Security Administration forms, statements, etcetera, and any past signatures on any and all Internal Revenue Service forms, statements, etcetera, were in error and involuntarily made under misinformation, ignorance, threat, duress, and coercion. I hereby

rescind, revoke, cancel, and render void, Nunc Pro Tunc, both currently and retroactively to the time of signing, any and all such signatures. I reserve my Common Law right not to be compelled to perform under any agreement that I have not entered into knowingly, voluntarily, and intentionally.

I waive any and all construed rights and privileges to any social security payment or benefit under Titles II and XVIII of the Social Security Act. I understand and agree that no benefits or other payments of any kind under the above Titles will be paid or rendered to me. To the best of my present recollection, I believe that I have never sought nor received benefits or payments under the above Titles, nor has anyone else received these benefits based on my remunerations. I will no longer use Social Security Number ***-**-**** for any purpose whatsoever, and will act as though such was never issued. I will not perform on the Social Security contract/license/instrument now or in the future.

This notice of rescission, revocation, and cancellation is base upon my rights with respect to fraud and misrepresentation as established in, but not limited to, the cases of Tyler v. Secretary of State, 184 A.2d 101 (1962) and also El Paso Natural Gas Co. v. Kysar Insurance Co., 605 Pacific 2d 240 (1979), which stated: "Constructive fraud as well as actual fraud may be the basis of cancellation of an instrument."

Without delay, kindly send to me a letter acknowledging the facts of my rescission, revocation,

and cancellation of the erroneous Social Security application and resulting Number made on my behalf before I reached the age of majority (which caused the account bearing the number ***-**-**** to be established) and subsequent withdrawal from the social security "insurance" program of the "United States."

I hereby demand an immediate and full refund on any remuneration erroneously withheld, since I never entered into any agreement to allow for such withholding knowingly, voluntarily, and intentionally.

I hereby affix my own signature with explicit reservation of all my unalienable rights without prejudice to any of those rights. I reserve all of my rights all of the time and waive none of my rights at any time especially my right to time.

Dated this 12th day of April month, two-thousand and fourth year, Anno Domini.

s/ Patrick-Walsh: Faucher

Witnessed by:

1. s/ Gary F. Bray

2. s/ Mark F. Christian

3. s/ Gary A. Vaillancourt as:

"... at the mouth of two witnesses, or at the mouth of

three witnesses, shall the matter be established." Deuteronomy 19:15

ASSEVERATION
of
Patrick Walsh Faucher

REVOCATION of SIGNATURE,
REVOCATION of POWER of ATTORNEY,
RELEASE of APPOINTMENT,
RESCISSION of CONTRACT, and
WAIVER of BENEFITS

I.

Know all men by these presents that I, Patrick Walsh Faucher, do state the following and believe the same to be true and correct to the best of my present knowledge and belief.

II.

I, Patrick Walsh Faucher, am a male Hebrew of the tribe of Dan, Kingdom of Israel, born in Fitchburg, Worcester county, Massachusetts commonwealth, united States of America, on the fourth day of September month, nineteen-hundred and forty-eight, Anno Domini, and I am the offspring of Ivor Henry Faucher and the child of Barbara Francis (Walsh) Faucher.

III.

That this document has been prepared, witnessed, and filed because the Director of the Social Security Administration holds the position that there are no

statutory provisions to resign from Social Security, and because there is no other remedy available to me at law by which I can declare and enforce my right to be free from state enfranchisement and benefits therefrom. The purpose of this rescission of contract, and all of its attachments and effects, is to place the parties hereto to the same place and conditions that existed prior to the entry into of the Social Security contract by Patrick Walsh Faucher.

IV.

That in or before the year 1969, I endeavored to seek work and was told that I must obtain a Social Security Number in order to work. At no time was I informed, or was my guardian informed, that Social Security was voluntary, or that it violated my Constitutional Rights under Article 1. Section 10 of the Constitution for the united States of America; or that Social Security would impair the obligation of contract under the Covenant negotiated by Moses in May, 1487 B.C. (See attached Exhibit "A").

V.

That the Social Security Administration (the Agency) and it's employees did create both actual and constructive fraud, in that Social Security was represented to me as insurance, when in fact, it is a welfare scheme. That Social Security was represented as lawful, when in fact, it violates four (4) Common Law statutes at Exodus 23:32-33, Exodus 34:10-16, Leviticus 18:1-5, and Deuteronomy 7:2. That Social

Security was mandatory, when in fact, it is voluntary. That Social Security is a property right, when, in fact, there are no property rights in Social Security. That Social Security is the Number and the Mark of the Beast, about which neither the Agency, nor it's employees, informed either myself or my guardian, thereby hiding the true intent and character of the Agency and the programs it promulgated. That while the Agency, and it's employees, may not have had any actual evil design, or contrivance to perpetrate a fraud, their tendency to deceive and/or mislead both my guardian and myself as to it's intents and practices constitutes constructive fraud. (See attached Exhibit "B").

VI.

That the alleged misrepresentations, and/or failure to inform me or my guardian caused damages to me. As an example, Property rights and the thirty-three (33) Benefits under the terms of the Old Testament Covenant have been withheld from me. (See attached Exhibit "C").

VII.

That the Social Security Administration, and/or it's employees, have endeavored to alter my rights by deception, because if the Agency, or it's employees, gave full disclosure concerning the impairment of my contract under the Old Testament Covenant I would not have signed the application for Social Security. That the Social Security Administration has

circumvented my rights by use of false information, threat of loss of rights or property, and has used undue influence upon me by it's agents, employees, or government officials and agents.

The Agency has:

1. Withheld facts material to the contract.
2. Suppressed facts material to the contract.
3. Misrepresented facts, by word and/or deed, material to the contract.
4. Known that it's misrepresentations were false.
5. Used unconscientious advantage in a bargain obtained by imposition, circumvention, surprise, and undue influence in this case.
6. Caused irreparable injury to me.

VIII.

That the Agency, and it's employees, agents, or government officials and agents, have created a positive fraud by inducing me and my guardian into error, and keeping me there.

IX.

That had I full disclosure of the nature, intent, or criminal practices of the Social Security Administration, neither I nor my guardian would have ever consented to participate in this criminal practice. Had the Agency, or it's officials or employees, at any time came forward with full disclosure as to the real intent and meaning of the Social Security contract, or

the meaning of the Social Security system, I would have immediately resigned (rescinded my signature) and canceled the contract.

X.

That when I received my Social Security Number, I was a minor. Therefore, lacking capacity, I was legally incapable of entering into a contract.

XI.

That from that time forward, I was misinformed and deceived as to the nature and effect of the Social Security Number, in that I was led to believe that it was a compulsory insurance program to provide for one's old age. In addition, I was told that no one could obtain work without a Social Security Number.

XII.

That after studying the Social Security issue, I have found that having a Social Security Number gives a person the title of "Taxpayer", which is an involuntary change in status from a Freeman to a ward of the state and, in addition, I am robbed of my constitutional protections. For example, I have now found that with my application for the Social Security Number, and the resultant issuance thereof, that I unknowingly waived my right to an Article I and Article III judge to restrain or review assessments and collections as stated in 26 USC 6305(b):

"No court of the United States, whether

created under Article I or Article III of the Constitution shall have jurisdiction of any action ..."

That for years, monies have been withheld from my wages, resulting in an injury to my property. Property is labor and the wages derived therefrom, and I am entitled to all of my wages as:

"... (T)he laborer is worthy of his hire." Luke 10:7 and hire is defined as "wages" in Young's Concordance.

Such a statutory provision causes a loss of my 4th, 5th, 6th, 7th, and 9th Amendment rights. It was not the intention of either myself, or my guardian, to waive any of my rights under the Constitution, or violate any of the Laws of God. Both results have occurred under this Social Security contract.

XIII.

That the possession of a Social Security Number constitutes an abrogation of my religious freedom. Due to my religious studies, training, beliefs, and convictions, I hold that possession of a Social Security Number causes me to sin, and I must rescind and cancel said Number or be liable to the wrath of God.

This is stated in Revelation 13:17:

"... (N)o man might buy or sell, save that he had the Mark, or the Name of the Beast, or the Number of his Name."

The penalty for receiving this mark is stated in Revelation 14:9-10:

"... If any man worship the Beast and his

> image, receive his Mark in his head, or in his hand, the same shall drink of the wine of the wrath of God, which is poured out without mixture into the cup of his indignation; and he shall be tormented with fire and brimstone in the presence of the holy angles, and in the presence of the Lamb."

XIV.

That as a result of my studies and training, my ignorance comes to an end, and I have regained my capacity to be a Freeman, a Denizen, or a Stranger and Sojourner (as per Leviticus 25:23). Therefore, it is now necessary that I declare said application for a Social Security Number and the resultant contract Number (***-**-****) with the Social Security Administration, and any power assumed or implied by said Number, to be null and void from it's inception due to the deceit, duress, fraud, injury, and incapacity perpetrated and perpetuated upon me by the other party to the contract; and that I am no longer property of any State, the Federal Government, nor the United States Treasury, to be used as collateral for the Federal Reserve.

XV.

That, with this revocation, release, rescission of contract, and waver, it is my intent to practice the whole Law of God as outlined in the Mosaic Law (Holy Scriptures), composed of seven-hundred-and-fifty-nine (759) laws, statutes, judgements, and commandments.

This is my duty based upon my religious studies, training and belief. It is not possible for me to perform my duty to God, under the Contract I have with Him, and perform under the contract with the Social Security Administration of the United States [of America] as "no man can serve two masters..." according to Matthew 6:24.

XVI.

That I make this rescission with all of my mental faculties intact, and that I am in good health, not under the influence of drugs, nor under undue influence exerted against my will and over my objections.

XVII.

I hereby revoke my signature, revoke all power of attorney, invoke release from appointment, cancel the contract by rescission based upon fraud with damages, and waive all benefits. That with this revocation of signature, revocation of power of attorney, release of appointment, recission of contract and waver of benefits, I do claim all of my Rights all of the time and waive none of my Rights at any time, especially my Right to time, for any cause or reason. (See attached Exhibit "D" and attached Exhibit "E").

Dated this 12th day of April month, two-thousand and fourth year, Anno Domini.

s/ Patrick-Walsh..Faucher

Witnessed by:

1. s/ Gary F. Bray

2. s/ Mark F. Christian

3. s/ Gary A. Vaillancourt as:

"... at the mouth of two witnesses, or at the mouth of three witnesses, shall the matter be established." Deuteronomy 19:15

Exhibit A

The Old Covenant
The Contract Negotiated by Moses

Exodus 19: 16-25
16 And it came to pass on the third day, when it was morning, that there were thunders and lightnings and a thick cloud upon the mount, and the voice of a horn exceeding loud; and all the people that were in the camp trembled. 17 And Moses brought forth the people out of the camp to meet God; and they stood at the nether part of the mount. 18 Now mount Sinai was altogether on smoke, because the LORD descended upon it in fire; and the smoke thereof ascended as the smoke of a furnace, and the whole mount quaked greatly. 19 And when the voice of the horn waxed louder and louder, Moses spoke, and God answered him by a voice. 20 And the LORD came down upon mount Sinai, to the top of the mount; and the LORD called Moses to the top of the mount; and Moses went up. 21 And the LORD said unto Moses: 'Go down, charge the people, lest they break through unto the LORD to gaze, and many of them perish. 22 And let the priests also, that come near to the LORD, sanctify themselves, lest the LORD break forth upon them.' 23 And Moses said unto the LORD: 'The people cannot come up to mount Sinai; for thou didst charge us, saying: Set bounds about the mount, and sanctify it.' 24 And the LORD said unto him: 'Go, get thee down, and thou shalt come up, thou, and Aaron with thee; but let not the priests and the people break through to come up unto the LORD, lest He break forth upon

them.' 25 So Moses went down unto the people, and told them. {S}

Exodus 20:1-22
1 And God spoke all these words, saying: {S} 2 I am the LORD thy God, who brought thee out of the land of Egypt, out of the house of bondage. Thou shalt have no other gods before Me. 3 Thou shalt not make unto thee a graven image, nor any manner of likeness, of any thing that is in heaven above, or that is in the earth beneath, or that is in the water under the earth; 4 thou shalt not bow down unto them, nor serve them; for I the LORD thy God am a jealous God, visiting the iniquity of the fathers upon the children unto the third and fourth generation of them that hate Me; 5 and showing mercy unto the thousandth generation of them that love Me and keep My commandments. {S} 6 Thou shalt not take the name of the LORD thy God in vain; for the LORD will not hold him guiltless that taketh His name in vain. {P}

7 Remember the sabbath day, to keep it holy. 8 Six days shalt thou labour, and do all thy work; 9 but the seventh day is a sabbath unto the LORD thy God, in it thou shalt not do any manner of work, thou, nor thy son, nor thy daughter, nor thy man-servant, nor thy maid-servant, nor thy cattle, nor thy stranger that is within thy gates; 10 for in six days the LORD made heaven and earth, the sea, and all that in them is, and rested on the seventh day; wherefore the LORD blessed the sabbath day, and hallowed it. {S} 11 Honour thy father and thy mother, that thy days may be long upon the land which the LORD thy God giveth

thee. {S} 12 Thou shalt not murder. {S} Thou shalt not commit adultery. {S} Thou shalt not steal. {S} Thou shalt not bear false witness against thy neighbour. {S} 13 Thou shalt not covet thy neighbour's house; {S} thou shalt not covet thy neighbour's wife, nor his man-servant, nor his maid-servant, nor his ox, nor his ass, nor any thing that is thy neighbour's. {P}
14 And all the people perceived the thunderings, and the lightnings, and the voice of the horn, and the mountain smoking; and when the people saw it, they trembled, and stood afar off. 15 And they said unto Moses: 'Speak thou with us, and we will hear; but let not God speak with us, lest we die.' 16 And Moses said unto the people: 'Fear not; for God is come to prove you, and that His fear may be before you, that ye sin not.' 17 And the people stood afar off; but Moses drew near unto the thick darkness where God was. {S} 18 And the LORD said unto Moses: Thus thou shalt say unto the children of Israel: Ye yourselves have seen that I have talked with you from heaven. 19 Ye shall not make with Me--gods of silver, or gods of gold, ye shall not make unto you. 20 An altar of earth thou shalt make unto Me, and shalt sacrifice thereon thy burnt-offerings, and thy peace-offerings, thy sheep, and thine oxen; in every place where I cause My name to be mentioned I will come unto thee and bless thee. 21 And if thou make Me an altar of stone, thou shalt not build it of hewn stones; for if thou lift up thy tool upon it, thou hast profaned it. 22 Neither shalt thou go up by steps unto Mine altar, that thy nakedness be not uncovered thereon. {P}

Exodus 21: 1-37

1 Now these are the ordinances which thou shalt set before them. 2 If thou buy a Hebrew servant, six years he shall serve; and in the seventh he shall go out free for nothing. 3 If he come in by himself, he shall go out by himself; if he be married, then his wife shall go out with him. 4 If his master give him a wife, and she bear him sons or daughters; the wife and her children shall be her master's, and he shall go out by himself. 5 But if the servant shall plainly say: I love my master, my wife, and my children; I will not go out free; 6 then his master shall bring him unto God, and shall bring him to the door, or unto the door-post; and his master shall bore his ear through with an awl; and he shall serve him for ever. {S} 7 And if a man sell his daughter to be a maid-servant, she shall not go out as the men-servants do. 8 If she please not her master, who hath espoused her to himself, then shall he let her be redeemed; to sell her unto a foreign people he shall have no power, seeing he hath dealt deceitfully with her. 9 And if he espouse her unto his son, he shall deal with her after the manner of daughters. 10 If he take him another wife, her food, her raiment, and her conjugal rights, shall he not diminish. 11 And if he do not these three unto her, then shall she go out for nothing, without money. {S} 12 He that smiteth a man, so that he dieth, shall surely be put to death. 13 And if a man lie not in wait, but God cause it to come to hand; then I will appoint thee a place whither he may flee. {S} 14 And if a man come presumptuously upon his neighbour, to slay him with guile; thou shalt take him from Mine altar, that he may die. {S} 15 And he that smiteth his father, or his mother, shall be surely put to death. {S} 16 And he that stealeth a man, and selleth

him, or if he be found in his hand, he shall surely be put to death. {S} 17 And he that curseth his father or his mother, shall surely be put to death. {S} 18 And if men contend, and one smite the other with a stone, or with his fist, and he die not, but keep his bed; 19 if he rise again, and walk abroad upon his staff, then shall he that smote him be quit; only he shall pay for the loss of his time, and shall cause him to be thoroughly healed. {S} 20 And if a man smite his bondman, or his bondwoman, with a rod, and he die under his hand, he shall surely be punished. 21 Notwithstanding if he continue a day or two, he shall not be punished; for he is his money. {S} 22 And if men strive together, and hurt a woman with child, so that her fruit depart, and yet no harm follow, he shall be surely fined, according as the woman's husband shall lay upon him; and he shall pay as the judges determine. 23 But if any harm follow, then thou shalt give life for life, 24 eye for eye, tooth for tooth, hand for hand, foot for foot, 25 burning for burning, wound for wound, stripe for stripe. {S} 26 And if a man smite the eye of his bondman, or the eye of his bondwoman, and destroy it, he shall let him go free for his eye's sake. 27 And if he smite out his bondman's tooth, or his bondwoman's tooth, he shall let him go free for his tooth's sake. {P}

28 And if an ox gore a man or a woman, that they die, the ox shall be surely stoned, and its flesh shall not be eaten; but the owner of the ox shall be quit. 29 But if the ox was wont to gore in time past, and warning hath been given to its owner, and he hath not kept it in, but it hath killed a man or a woman; the ox shall be stoned, and its owner also shall be put to death. 30 If there be laid on him a ransom, then he shall give for

the redemption of his life whatsoever is laid upon him. 31 Whether it have gored a son, or have gored a daughter, according to this judgment shall it be done unto him. 32 If the ox gore a bondman or a bondwoman, he shall give unto their master thirty shekels of silver, and the ox shall be stoned. {S} 33 And if a man shall open a pit, or if a man shall dig a pit and not cover it, and an ox or an ass fall therein, 34 the owner of the pit shall make it good; he shall give money unto the owner of them, and the dead beast shall be his. {S} 35 And if one man's ox hurt another's, so that it dieth; then they shall sell the live ox, and divide the price of it; and the dead also they shall divide. 36 Or if it be known that the ox was wont to gore in time past, and its owner hath not kept it in; he shall surely pay ox for ox, and the dead beast shall be his own. {S} 37 If a man steal an ox, or a sheep, and kill it, or sell it, he shall pay five oxen for an ox, and four sheep for a sheep.

Exodus 22: 1-30
1 If a thief be found breaking in, and be smitten so that he dieth, there shall be no bloodguiltiness for him. 2 If the sun be risen upon him, there shall be bloodguiltiness for him--he shall make restitution; if he have nothing, then he shall be sold for his theft. 3 If the theft be found in his hand alive, whether it be ox, or ass, or sheep, he shall pay double. {S} 4 If a man cause a field or vineyard to be eaten, and shall let his beast loose, and it feed in another man's field; of the best of his own field, and of the best of his own vineyard, shall he make restitution. {S} 5 If fire break out, and catch in thorns, so that the shocks of corn, or

the standing corn, or the field are consumed; he that kindled the fire shall surely make restitution. {S} 6 If a man deliver unto his neighbour money or stuff to keep, and it be stolen out of the man's house; if the thief be found, he shall pay double. 7 If the thief be not found, then the master of the house shall come near unto God, to see whether he have not put his hand unto his neighbour's goods. 8 For every matter of trespass, whether it be for ox, for ass, for sheep, for raiment, or for any manner of lost thing, whereof one saith: 'This is it,' the cause of both parties shall come before God; he whom God shall condemn shall pay double unto his neighbour. {S} 9 If a man deliver unto his neighbour an ass, or an ox, or a sheep, or any beast, to keep, and it die, or be hurt, or driven away, no man seeing it; 10 the oath of the LORD shall be between them both, to see whether he have not put his hand unto his neighbour's goods; and the owner thereof shall accept it, and he shall not make restitution. 11 But if it be stolen from him, he shall make restitution unto the owner thereof. 12 If it be torn in pieces, let him bring it for witness; he shall not make good that which was torn. {P}

13 And if a man borrow aught of his neighbour, and it be hurt, or die, the owner thereof not being with it, he shall surely make restitution. 14 If the owner thereof be with it, he shall not make it good; if it be a hireling, he loseth his hire. {S} 15 And if a man entice a virgin that is not betrothed, and lie with her, he shall surely pay a dowry for her to be his wife. 16 If her father utterly refuse to give her unto him, he shall pay money according to the dowry of virgins. {S} 17 Thou shalt not suffer a sorceress to live. 18 Whosoever lieth with a

beast shall surely be put to death. {S} 19 He that sacrificeth unto the gods, save unto the LORD only, shall be utterly destroyed. 20 And a stranger shalt thou not wrong, neither shalt thou oppress him; for ye were strangers in the land of Egypt. 21 Ye shall not afflict any widow, or fatherless child. 22 If thou afflict them in any wise--for if they cry at all unto Me, I will surely hear their cry-- 23 My wrath shall wax hot, and I will kill you with the sword; and your wives shall be widows, and your children fatherless. {P}

24 If thou lend money to any of My people, even to the poor with thee, thou shalt not be to him as a creditor; neither shall ye lay upon him interest. 25 If thou at all take thy neighbour's garment to pledge, thou shalt restore it unto him by that the sun goeth down; 26 for that is his only covering, it is his garment for his skin; wherein shall he sleep? and it shall come to pass, when he crieth unto Me, that I will hear; for I am gracious. {S} 27 Thou shalt not revile God, nor curse a ruler of thy people. 28 Thou shalt not delay to offer of the fulness of thy harvest, and of the outflow of thy presses. The first-born of thy sons shalt thou give unto Me. 29 Likewise shalt thou do with thine oxen, and with thy sheep; seven days it shall be with its dam; on the eighth day thou shalt give it Me. 30 And ye shall be holy men unto Me; therefore ye shall not eat any flesh that is torn of beasts in the field; ye shall cast it to the dogs. {S}

Exodus 23: 1-33

1 Thou shalt not utter a false report; put not thy hand with the wicked to be an unrighteous witness. 2 Thou shalt not follow a multitude to do evil; neither shalt

thou bear witness in a cause to turn aside after a multitude to pervert justice; 3 neither shalt thou favour a poor man in his cause. {S} 4 If thou meet thine enemy's ox or his ass going astray, thou shalt surely bring it back to him again. {S} 5 If thou see the ass of him that hateth thee lying under its burden, thou shalt forbear to pass by him; thou shalt surely release it with him. {S} 6 Thou shalt not wrest the judgment of thy poor in his cause. 7 Keep thee far from a false matter; and the innocent and righteous slay thou not; for I will not justify the wicked. 8 And thou shalt take no gift; for a gift blindeth them that have sight, and perverteth the words of the righteous. 9 And a stranger shalt thou not oppress; for ye know the heart of a stranger, seeing ye were strangers in the land of Egypt. 10 And six years thou shalt sow thy land, and gather in the increase thereof; 11 but the seventh year thou shalt let it rest and lie fallow, that the poor of thy people may eat; and what they leave the beast of the field shall eat. In like manner thou shalt deal with thy vineyard, and with thy oliveyard. 12 Six days thou shalt do thy work, but on the seventh day thou shalt rest; that thine ox and thine ass may have rest, and the son of thy handmaid, and the stranger, may be refreshed. 13 And in all things that I have said unto you take ye heed; and make no mention of the name of other gods, neither let it be heard out of thy mouth. 14 Three times thou shalt keep a feast unto Me in the year. 15 The feast of unleavened bread shalt thou keep; seven days thou shalt eat unleavened bread, as I commanded thee, at the time appointed in the month Abib--for in it thou camest out from Egypt; and none shall appear before Me empty; 16 and the feast of harvest, the first-fruits

of thy labours, which thou sowest in the field; and the feast of ingathering, at the end of the year, when thou gatherest in thy labours out of the field. 17 Three times in the year all thy males shall appear before the Lord GOD. 18 Thou shalt not offer the blood of My sacrifice with leavened bread; neither shall the fat of My feast remain all night until the morning. 19 The choicest first-fruits of thy land thou shalt bring into the house of the LORD thy God. Thou shalt not seethe a kid in its mother's milk. {P}

20 Behold, I send an angel before thee, to keep thee by the way, and to bring thee into the place which I have prepared. 21 Take heed of him, and hearken unto his voice; be not rebellious against him; for he will not pardon your transgression; for My name is in him. 22 But if thou shalt indeed hearken unto his voice, and do all that I speak; then I will be an enemy unto thine enemies, and an adversary unto thine adversaries. 23 For Mine angel shall go before thee, and bring thee in unto the Amorite, and the Hittite, and the Perizzite, and the Canaanite, the Hivite, and the Jebusite; and I will cut them off. 24 Thou shalt not bow down to their gods, nor serve them, nor do after their doings; but thou shalt utterly overthrow them, and break in pieces their pillars. 25 And ye shall serve the LORD your God, and He will bless thy bread, and thy water; and I will take sickness away from the midst of thee. {S} 26 None shall miscarry, nor be barren, in thy land; the number of thy days I will fulfil. 27 I will send My terror before thee, and will discomfit all the people to whom thou shalt come, and I will make all thine enemies turn their backs unto thee. 28 And I will send the hornet before thee, which shall drive out the

Hivite, the Canaanite, and the Hittite, from before thee. 29 I will not drive them out from before thee in one year, lest the land become desolate, and the beasts of the field multiply against thee. 30 By little and little I will drive them out from before thee, until thou be increased, and inherit the land. 31 And I will set thy border from the Red Sea even unto the sea of the Philistines, and from the wilderness unto the River; for I will deliver the inhabitants of the land into your hand; and thou shalt drive them out before thee. 32 Thou shalt make no covenant with them, nor with their gods. 33 They shall not dwell in thy land--lest they make thee sin against Me, for thou wilt serve their gods--for they will be a snare unto thee. {P}

Exodus 24: 1-8

1 And unto Moses He said: 'Come up unto the LORD, thou, and Aaron, Nadab, and Abihu, and seventy of the elders of Israel; and worship ye afar off; 2 and Moses alone shall come near unto the LORD; but they shall not come near; neither shall the people go up with him.' 3 And Moses came and told the people all the words of the LORD, and all the ordinances; and all the people answered with one voice, and said: 'All the words which the LORD hath spoken will we do.' 4 And Moses wrote all the words of the LORD, and rose up early in the morning, and builded an altar under the mount, and twelve pillars, according to the twelve tribes of Israel. 5 And he sent the young men of the children of Israel, who offered burnt-offerings, and sacrificed peace-offerings of oxen unto the LORD. 6 And Moses took half of the blood, and put it in basins; and half of the blood he dashed against the altar. 7

And he took the book of the covenant, and read in the hearing of the people; and they said: 'All that the LORD hath spoken will we do, and obey.' 8 And Moses took the blood, and sprinkled it on the people, and said: 'Behold the blood of the covenant, which the LORD hath made with you in agreement with all these words.

EXHIBIT B

Bouvier's Law Dictionary
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FRAUD

Fraud - An endeavor to alter the rights, by deception touching motives, or by circumvention not touching motives. Bigelow, Fraud 5.

Deceit - is a fraudulent contrivance by words or acts to deceive a third person, who, relying thereupon, without carelessness or neglect of his own, sustains damages thereby. Co. Litt. 357 b; Bacon, Abr. Fraud

Actual Fraud - (positive fraud) includes cases of the intentional and successful employment of any cunning, deception, or artifice, used to circumvent, cheat, or deceive another. 1 Story, Eq. Jur. § 186.

For instance, the misrepresentation by word or deed of material facts, by which one exercising reasonable discretion and confidence is mislead to his injury, whether the misrepresentation was known to be false, or only not to be true, or even if made altogether innocently; the suppression of material facts which one party is legally or equitably bound to disclose to another; all cases of unconscientious advantage in bargains obtained by imposition, circumvention, surprise, and undue influence over persons in general, and especially over those who are, by reason of age, infirmity, idiocy, lunacy, drunkenness, coverture, or other incapacity, unable to take due care of and protect their own rights and interests; bargains of such an

unconscionable nature and of such gross inequality as naturally lead to the presumption of fraud, imposition, or undue influence, when the decree of the court can place the parties in status quo; cases of surprise and sudden action, without due deliberation, of which one party takes advantage; cases of the fraudulent suppression or destruction of deed and other instruments, in violation of, or injury to, the rights of others; fraudulent awards and illusory appointments and revocations under powers; fraudulent prevention of acts to be done for the benefit of others under false statements of false promises; frauds in relation to trusts of a secret or special nature; frauds in verdicts, judgements. Decrees, and other judicial proceedings; frauds in the confusion of boundaries of estates and matters of partition and dower; frauds in the administration of charities; and frauds upon creditors and other persons standing upon like equity, are cases of actual fraud. 1 Story, Eq. Jur. C. 6.

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Legal Fraud - (constructive fraud) includes such contracts or acts as, though not originating in any actual evil design or contrivance to perpetrate a fraud, yet by their tendency to deceive or mislead others, or to violate public or private confidence, are prohibited by law.

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Positive Fraud - Where a party intentionally or by design misrepresents a material fact or produces a

false impression in order to mislead another, or to obtain an undue advantage of him, there is a positive fraud in the fullest sense of the term. Barnard v. Iron Co. 85 Tenn. 130, 2 S.W. 21.

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Fraud in Equity - What constitutes a case of fraud in the view of courts of equity, it would be difficult to specify. It is, indeed, party of the equity doctrine of fraud not to define it, nor to lay down any rule as to the nature of it, lest the craft of men should find ways of committing fraud which might escape the limits of such a rule or definition. "The court very wisely hath never laid down any general rule beyond which it will not go, lest other means for avoiding the equity of the court should be found out." Per Hardwicke, C., in 3 Atk. 278.

It includes all acts, omissions, or concealments which involve a breach of legal or equitable duty, trust or confidence justly reposed, and are injurious to another, or by which an undue and unconscientious advantage is taken of another. "It may be stated as a general rule that fraud consists in anything which is calculated to deceive, whether it be a single act or combination of circumstances, whether it be by suppression of the truth or suggestion of what is false; whether it be by direct falsehood, or by innuendo, by speech or by silence, by word of mouth or by a look or gesture. Fraud of this kind may be defined to be any artifice by which a person is deceived to his disadvantage." Bisph. Eq. 20G.

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Fraud may be inferred from facts calculated to establish it; per Black C. J. in Kaine v. Weigley, 22 Pa. 179; Jones v. Lewis, 148 Pa. 234, 23 Atl. 985; Waker v. Collins, 59 Fed. 70, 8 C. C. A. 1.

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The party injured may loose the right to avoid the contract by latches; Hathaway v. Nobile, 55 N. H. 508. But no delay will constitute latches except that occurring after the discovery of the fraud; 11 Cl. & F. 714; Michoud v. Girod, 4 How. (U. S.) 5G1, 11 L. Ed. 1076; Humphreys v. Mattoon, 43 Ia. 556; Martin v. Martin, 35 Ala. 560; Kraus v. Thompson, 30 Minn. 64, 14 N. W. 266, 44 Am. Rep. 132.

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The pertinent fraud definitions end at the top of column two just before Fraud Order.

EXHIBIT B, SUPPLEMENT

Certain Excerpts

SOCIAL SECURITY

Insurance v Welfare

Social Security is not insurance, it is a welfare scheme. Flemming v. Nestor, 363 US 603; Flemming v. Nestor, 363 US 603, 4 L. ed 2nd 1435, 80 S. Ct 1307.

"...(T)he entire scheme..." Helvering v. Davis, supra (301 US at 641).

"...ponzi scheme...chain letter..." GGSL

Not a Property Right

See Wollenburg; Vested Rights in Social Security Benefits 37 Ore. L. Rev. 299, 359.

Voluntary - SSN

"There is no law requiring a person to apply for a Social Security Number, and there is no section of Title 18, United States Code, making it a crime not to have a Social Security Number." Dorcas R. Hardy, Commissioner of Social Security.

"Social Security is a voluntary system in that no one is required to get a Number." Penny Payton, Claims Representative, Social Security Administration.

"However, a person with no Social Security Number would have no taxable income..." Penny Payton, Claims Representative, Social Security Administration.

Non-Taxpayer

"The revenue laws are a code or system in regulation of tax assessment and collection. They relate to taxpayers and not to nontaxpayers. No procedure is prescribed for nontaxpayers, and no attempt is made to

annul any of their rights and remedies in due course of law. With them Congress does not assume to deal, and they are neither of the subject nor of the object of the revenue laws." Stuart v. Chinese Chamber of Commerce, 168 F. 2nd 709, 712.

"A worker may ask an employer not to use his or her Social Security Number, but without it, we cannot enter those earnings on the worker's record. They will remain in a suspense file and will not be credited until the worker furnishes his or her Social Security Number and evidence of earnings." Martha A. McSteen, Acting Commissioner, Social Security Administration.

"The Social Security Act does not require any individual to have an SSN to live and work in the United States, nor does it require an SSN simply for the purpose of having one. (However, if a person works without an SSN, we cannot properly credit the person's earnings." Vincent Sanudo, Director Office of Public Inquires, Social Security Administration.

SCRIPTURAL REFERENCES

Exodus 23:32-33

32 Thou shalt make no covenant with them, nor with their gods. 33 They shall not dwell in thy land--lest they make thee sin against Me, for thou wilt serve their gods--for they will be a snare unto thee

Exodus 34:10-16

10 And He said: 'Behold, I make a covenant; before all thy people I will do marvels, such as have not been wrought in all the earth, nor in any nation; and all the people among which thou art shall see the work of the LORD that I am about to do with thee, that it is tremendous. 11 Observe thou that which I am

commanding thee this day; behold, I am driving out before thee the Amorite, and the Canaanite, and the Hittite, and the Perizzite, and the Hivite, and the Jebusite. 12 Take heed to thyself, lest thou make a covenant with the inhabitants of the land whither thou goest, lest they be for a snare in the midst of thee. 13 But ye shall break down their altars, and dash in pieces their pillars, and ye shall cut down their Asherim. 14 For thou shalt bow down to no other god; for the LORD, whose name is Jealous, is a jealous God; 15 lest thou make a covenant with the inhabitants of the land, and they go astray after their gods, and do sacrifice unto their gods, and they call thee, and thou eat of their sacrifice; 16 and thou take of their daughters unto thy sons, and their daughters go astray after their gods, and make thy sons go astray after their gods.

Leviticus 18:1-5

1 And the LORD spoke unto Moses, saying: 2 Speak unto the children of Israel, and say unto them: I am the LORD your God. 3 After the doings of the land of Egypt, wherein ye dwelt, shall ye not do; and after the doings of the land of Canaan, whither I bring you, shall ye not do; neither shall ye walk in their statutes. 4 Mine ordinances shall ye do, and My statutes shall ye keep, to walk therein: I am the LORD your God. 5 Ye shall therefore keep My statutes, and Mine ordinances, which if a man do, he shall live by them: I am the LORD.

Deuteronomy 7:2

2 and when the LORD thy God shall deliver them up before thee, and thou shalt smite them; then thou shalt utterly destroy them; thou shalt make no covenant

with them, nor show mercy unto them.

EMPLOYMENT

Forms Requiring a SSN

"...request present and future employers to enter the phrase, "religious objector" in the space provided for a Social Security Number when they report your wages and taxes. You may show this letter to your employer(s) to show that your request is valid." Sandy Crank, Acting Associate Commissioner for Operational Policy and Procedures, Social Security Administration.

"An individual who does not wish to use his Social Security Number can request his employer to enter the phrase "religious objector," "refuses to provide a Social Security Number," or some other appropriate remark in the space provided for the Social Security Number when reporting earnings." Raymond W. Bonin, Director, Division of Entitlement, Social Security Administration.

Note, in place of "religious objector" one may use "none" if there is no Number. GGSL.

Note, employers reporting to Social Security on employees that have no Social Security Number (or who withhold their Number based upon on religious free exercise) will, on the quarterly report in the space provided for, write the words: "Suspense Fund." GGSL.

Litigation

"The Social Security Administration does not have the authority to require an organization to provide or deny employment or services to anyone who refuses to disclose their Number. Thus, any difficulties you encounter over employment and wages are between

you and your employer." Sandy Crank, Acting Associate Commissioner for Operational Policy and Procedures, Social Security Administration.

Actions against employers may be taken under the Taft Hartley Act and the Civil Rights Act of 1964; Massachusetts Civil Rights Commission; EEOC. GGSL.

Actions against employees of the government and actions against employees of quasi-government agencies and agencies operating on behalf of the government or pursuant to government rules and regulations may be taken under and pursuant to the provisions contained in Title 18 United States Code §241 and §242 AND Title 42 United States Code §1982, §1983, §1985, and § 1986 AND Massachusetts General Laws Chapter 265 § 37. Hereof fail not at your own peril. If you do not understand and comprehend this notice you are advised and warned to immediately seek competent advise of council.

Reference
26 CFR 301.6109-1 no tax liability
20 CFR 404.1001 no tax liability
20 CFR 4004.1905 terminate a contract

Exhibit C

THIRTY-THREE (33) ARTICULABLE BENEFITS OF THE COVENANT

Lev. 26:4	Rain in due season
Lev. 26:4	The land shall yield her increase
Lev. 26:4	The trees of the field shall yield their fruit
Lev. 26:5	Your stores of goods shall not run out
Lev. 26:5	There will be no famine or shortages
Lev. 26:5	You shall dwell in your land safely
Lev. 26:6	I will give you peace in the land
Lev. 26:6	I will rid evil beasts from the land
Lev. 26:6	You shall have no war in your land
Lev. 26:7	You shall chase your enemies
Lev. 26:7	They shall fall before you by the sword
Lev. 26:9	T will have respect to you
Lev. 26:9	I will make you fruitful and multiply you
Lev. 26:9	I will establish my covenant with you
Lev. 26:11	I will set my tabernacle among you
Lev. 26:11	My soul shall not abhor you
Lev. 26:12	I will be your God, you will be my people
Dt. 28:1	You will be set above all nations on earth
Dt. 28:3	You shall be blessed in the city
Dt. 28:4	Blessed shall be the fruit of your body
Dt. 28:4	Blessed be the fruit of thy cattle
Dt. 28:6	Blessed shall you be when you come in or go out
Dt. 28:8	You will be blessed in everything you do
Dt. 28:9	You will be a holy people to God
Dt. 28:10	All the people of the earth will be afraid of you
Dt. 28:12	You shall lend but not borrow

Dt. 28:13	You shall be the head, not the tail, in all you do
Ex. 23:25	I will take sickness away from you
Ex. 23:26	3 score and 10 years, all your days will be fulfilled
Ex. 23:30	You will inherit the land (also Dt. 11:8-12)
Dt. 8:18	You shall gain great wealth (oil, minerals)
Dt. 8:13	Multiplied gold and silver and herds and flocks
Dt. 28:1	You shall be set on high above all nations

Exhibit D

ASSEVERATION
of
Patrick Walsh Faucher

RELEASE of APPOINTMENT

Comes now Patrick Walsh Faucher, who is of lawful age and sound mind, who is a competent witness and is telling the truth, voluntarily relating the following facts and stating these facts are true and represent the best of my present knowledge.

I was born on the fourth day of September month, in the year of the Lord nineteen-hundred and forty-eight, in Massachusetts republic, one of the Original states in the united States of America, the offspring of Ivor Henry Faucher and the child of Barbara Francis (Walsh) Faucher. I am not now nor have I ever been a British Subject. My parents were not British subjects.

This Release of Appointment functions as a

NOTICE under 15 Statutes at Large, Chapter 249 § 1, July 27th, 1868, and serves as notice unto all government employees that the below signed individual may legally and lawfully expatriate out of the jurisdiction of the United States into the jurisdiction of a Sovereign State and Claim State Citizenship therein.

This is a Release of Appointment made under Laws of Massachusetts commonwealth and Release constitutes a Rescission of Contract.

At an age of minority, I was misinformed that the law required that I have a Social Security Card and Number before I could be compensated for my labor. Based on that fraud, I unwittingly applied for a Social Security Card and was issued the Number ***-**-****.

The application and contract that resulted in the issuance of the above Social Security Number is invalid because I did not have capacity as a minor to sign said application and enter into a binding contract.

One of the purposes of Social Security Act was the assistance of the United States in the efforts toward remedying the condition of bankruptcy. Whereas, over sixty years have passed after the initiation of Social Security Act with no progress being made toward ending the condition of bankruptcy, AND whereas the national debt grows at an exponential and astronomical rate without hope of ever being repaid, AND whereas there is no reasonable or logical hope of the debt ever being paid down AND, whereas it is a

well established evidentiary presumption that any sane person intends the natural and probable results of their deliberate acts, then I have the right of presuming that the administrators of Social Security Act are either insane or intentionally committing fraud. Therefore, the presumption is that either one or the other of the foregoing scenarios is true, the contract resulting in the above Social Security Number is null and void, either through lack of capacity on the part of the Social Security Administration by reason of insanity or by lack of enforceability through fraud.

Because the Supreme Court has determined that fraud vitiates (invalidates)
the most solemn contracts and even judgements, the Social Security Card with Number that was issued bearing my name is null and void, ab initio, as if it had never been issued, because of fraud by the Social Security Administration.

Patrick Walsh Faucher is hereby and herein completely released out of Social Security application, Social Security contract, Social Security Number, Social Security benefits, and other Social Security entrapments and entanglements with consideration paid over for Patrick Walsh Faucher by the Social Security Trust Fund of all money and funds that have been paid into the Social Security Trust Fund on behalf of Patrick Walsh Faucher. Said release is absolute and upon fulfillment of consideration by Social Security Trust Fund, Social Security Administration is unconditionally released out of all obligations on behalf of Patrick Walsh Faucher,

without consideration for Social Security Administration. Patrick Walsh Faucher will not perform on the canceled Social Security contract and/or license.

I am hereby demanding that all monies that have been paid into the Social Security Trust Fund on my behalf be withdrawn and delivered into my possession within thirty (30) days. Failure in delivery of all monies or funds paid into the Social Security Trust Fund on behalf of the Claimant will be deemed as permission granted by the administrator of the Social Security Trust Fund for suing said administrators of the Social Security Trust Fund in their personal capacities in a court of competent jurisdiction. If the monies and funds are not delivered into possession of the Claimant, in full, within thirty (30) days of delivery of this ASSEVERATION, then the presumption is valid that the Social Security Trust Fund cannot pay because they are bankrupt. Failure in delivery of money and funds due for Patrick Walsh Faucher within thirty (30) days is deemed waiver of all defenses, including but not limited by, affirmation defense, legal defense, meritorious defense, partial defense, peremptory defense, personal defense, real defense, or equitable defense by the Social Security Administration as well as the Principal and agents of the Social Security Administration. The above described Social Security Card and Number is enclosed for cancellation.

Notice to the Agent is notice upon the Principal. Notice to the Principal is notice upon the Agent. The

doctrine of estoppel by acquiescence prevails. This document is the preparation of the undersigned.

Before the Almighty God and under His statues, I declare that the foregoing is the truth in accord with the best of my present knowledge.

Dated this 12th day of April month, two-thousand and fourth year, Anno Domini.

s/ Patrick-Walsh..Faucher

Witnessed by:

1. s/ Gary F. Bray

2. s/ Mark F. Christian

3. s/ Gary A. Vaillancourt as:

"... at the mouth of two witnesses, or at the mouth of three witnesses, shall the matter be established." Deuteronomy 19:15

Exhibit E

Patrick Walsh Faucher
Sui Juris, In Propria Persona
Claimant

vs.

Social Security Administration
respondents

NOTICE and Demand

Whereas, the Social Security Administration (SSA) is in possession of Patrick Walsh Faucher's Asseveration of Revocation of Signature, Revocation of Power of Attorney, Release of Appointment, Rescission of Contract, and Waiver of Benefits, and

Whereas, said release is accompanied by the Social Security Card, Number ***-**-****, for cancellation of Number and contract by the Social Security Administration, and

Whereas, upon receipt of the above named legal Instruments the Social Security Administration becomes the holder in due course of those instruments, and

Whereas, upon delivery for Patrick Walsh Faucher of all deposits made into the Social Security Trust Fund on behalf of Patrick Walsh Faucher, the Social Security Administration is released from performance

on all obligations under contract, and

Whereas, Patrick Walsh Faucher is thereby released out of performance on all of Patrick Walsh Faucher's obligations under said contract, and

Whereas, Patrick Walsh Faucher is no longer either identified with or by the canceled Social Security Number, any attempt of using Social Security Number ***-**-**** for identifying Patrick Walsh Faucher is fraud on the part of any person or agency using Social Security Number ***-**-**** for such purposes, and

Whereas, the Social Security Administration is in receipt of my Notice under Fifteen Statutes at Large Two-hundred Forty-nine (15 Stat 249) that I am leaving the jurisdiction of the federal government of the United States and claiming expatriation into the jurisdiction of Kingdom of Israel.

THEREFORE, any use of the above given Social Security Number for identifying Patrick Walsh Faucher is a deprivation of rights of life, liberty, and property and a violation of security of the person, property, and papers of Patrick Walsh Faucher, and

THEREFORE, I am hereby DEMANDING that all money, notes, commercial paper, and funds paid into the Social Security Trust Fund scheme on my behalf be withdrawn and delivered into my possession within thirty (30) days of the date of service of this Notice upon the Social Security Administration. If all monies, notes, commercial paper, and funds are not delivered

into my possession, complete and in full, within thirty (30) days of service of this Notice and Demand, then the presumption prevails that the Social Security Trust Fund cannot pay because it is bankrupt. Failure in delivery of the money, notes, commercial paper, and funds into possession of Claimant within thirty (30) days, and failure to refute the undisputed facts presented herein within thirty (30) days, constitute a waiver of all defenses including, but not limited by, affirmative defense, legal defense, meritorious defense, partial defense, peremptory defense, personal defense, real defense, or equitable defense by the Social Security Administration as well as the Principal and Agents of the Social Security Administration.

Notice to the Agent is notice upon the Principal. Notice to the Principal is notice upon the Agent. The doctrine of estoppel by acquiescence prevails. This document is the preparation of the undersigned.

Dated this 12th day of April month, two-thousand and fourth year, Anno Domini.

s/ Patrick-Walsh..Faucher

Witnessed by:

1. s/ Gary F. Bray

2. s/ Mark F. Christian

3. s/ Gary A. Vaillancourt as:

"... at the mouth of two witnesses, or at the mouth of three witnesses, shall the matter be established." Deuteronomy 19:15

c/o 19 Pierce avenue, Suite C, #164
Fitchburg, Massachusetts 01420-7111
April 12th, 2004, A.D.

Jo Anne B. Barnhart, Commissioner
Social Security Administration
6401 Security Boulevard
Baltimore, Maryland 21235-0001

Commissioner Barnhart,

From time to time within these several documents enclosed you will find notations and statements that the Social Security Card issued by you is being returned for cancellation. At this time I can not find the actual card bearing the Number ***-**-****. Therefore this instrument shall be in its place, that is, although the actual card can not be produced at this time, it is nonetheless "submitted" to you via this instrument for cancellation. The intention of this instrument is notice to you that the card, although physically not enclosed, is surrendered for cancellation.

I hereby affix my own autograph with explicit reservation of all my rights without prejudice to any of those rights. I reserve all of my rights all of the time and waive none of my rights at any time especially my right to time.

Dated this 12th day of April month, two-thousand and fourth year, Anno Domini.

s/ Patrick-Walsh..Faucher

End EXHIBIT - J-1

Exhibit - J-2

A

DECLARATION and STATEMENT

of

INTENT and PURPOSE

I, Patrick-Walsh: Faucher, the undersigned, do not seek to subvert, overthrow, or compete with the legitimate constitutional functions of government, but I do seek to separate the state from its intrusions into the rights of Citizens, and to promote common law protections of individuals, and to protect the religious practices and beliefs of free and natural sovereign individuals as outlined in the Bill of Rights.

I, Patrick-Walsh: Faucher, the undersigned, do hereby dedicate my life to the study and teaching of the ancient, inalienable common law rights of the individual Citizens of these united States of America.

It is my individual conviction and firm belief that:

1. The Church of God is in Christ Jesus and has no earthly physical identify, corporate capacity, business interests, or other master/servant relationship with government.

2. The Holy Scriptures (The Bible) is the Holy Word of God and it's commandments, statutes, ordinances,

and judgements must be obeyed and are superior to state statutes and ordinances. Where any conflict exists between God's Word (His Law), and man's law, the Law God must be obeyed and God's Law shall take precedent over man made law.

3. In our constitutional republic there is to be a distinct separation between God's Law and the state's law. God's Law works upon the common law principals of land, labor, and substance, whereas the state works in civil law of contracts over time for profit and gain.

4. Today, the United States is functioning under the principals of the ancient Babylonian system of civil law justice, and has established a system of civil law statutory codes in direct opposition to God's Law and the Constitution for the united States of America.

5. The United States has become a god unto itself and has, under the color of law, cunningly coerced individuals to belong to and become a part of that regulated entity that overlays the united States of America

6. The great majority of the Citizens of these several united States of America have been born into this pseudo-jurisdiction and have not been informed of their heritage of sovereignty expressed in The unanimous Declaration of the thirteen united States of America (Declaration of Independence) and the Constitution for the united States of America. In accordance with God's Law, they need to be informed of their ancient rights to Life, Liberty, Property, and common law heritage,

constitutional rights, duties, and immunities.

THEREFORE:

I, Patrick-Walsh: Faucher, the undersigned, do hereby declare myself to be a student and teacher of the Biblical Law, the Holy Scriptures, the Mosaic Law, and the common law. I council Citizens how to understand, comprehend and appreciate the legal system, that they may peacefully co-exist with Satan's Babylonian system of civil law, the law merchant, paper money, maritime contracts, and the ecclesiastical law courts and still remain obedient to God's Law.

I, Patrick-Walsh: Faucher, the undersigned, have a personal relationship with God, my Creator and Savior, and in exercising my rights of religion, have religious precepts and operate under the authority of Almighty God and derive my political protection under the provisions of the religious free exercise clause contained within Amendment the First, Bill of Rights, the Constitution for the united States of America.

I, Patrick-Walsh: Faucher, the undersigned, am not an organized religious church, per se, nor am I engaged in trade, commerce, business, or industry in the conforming sense of the words, nor do I affect a public interest under the police powers of any state.

I, Patrick-Walsh: Faucher, the undersigned, deny any relationship with the United States, or the united States of America, or any State within the United

States or united States of America, for which a special or privileged status is or may be granted by the State. I ask nothing from the State nor do I receive anything from the State; and therefore I owe nothing to the State.

I, Patrick-Walsh: Faucher, the undersigned, am not affiliated with nor do I support any militant groups; nor do I advocate brandishment of weapons, harboring of fugitives, nor in a coup d'etat.

I, Patrick-Walsh: Faucher, the undersigned, do not use, do not advocate the usage of, do not allow the usage of, nor do I deal with, raise, nor transport any illegal drugs or other illegal controlled substances.

I, Patrick-Walsh: Faucher, the undersigned, study and teach law, not crime, and I promote God's statutes, laws, ordinances, and judgements which include, but are not limited to the following:

1. Thou shalt have no other Gods before Me. Ex.20:2,3; Ex.34:14; Deut.5:6,7; Deut.6:5.

2. Thou shalt not make unto thee any graven images. Ex.20:4-6,23; Ex.22:20; Ex.17; Lev.17:7; Lev.19:4; Lev.26:1; Deut.4:15-19,23-25; Deut.5:8-10; Deut.16:22; Deut.17:2,3,5; Deut.27:15; Cor.10:14; 1 John 5:21.

3. Thou are God's servant nation. Ex.19:5-6; Lev.20:26; Deut.7:6; Deut.10:15; Deut.14:2; 1 Sam.12:22; 2 Sam.7:24; 1 Chron.17:22; Psalms

33:12; Is.43.1,10; Is.49:3; Jer.31:1; Ez.34:40; Rom.9:4 2 Cor.6:16; 1 Pet.2:9; Acts 13:17-19.

4. Thou shalt obey God's Law. Ex.15:26; Lev.18:4,5,26,30; Deut.4:14,40; Deut.5:32,33; Deut.6:17,25; Deut.8:6,11; Deut.11:8,32; Deut.26:16; Deut.27:8-10; Deut.29:9; Deut.30:2,10,16; Lev.20:22; 1 Kings 8:57,58,61; Ez.20:19; Matt.5:17-19; Acts 5:29; Rom.3:31; Rom.6:14,15; Rom.7:1-22; James 1:22-25; Gal.3:10.

5. Sin is the transgression of God's law. Deut.17:2; 1 John 3:4.

6. Thou are admonished not to commit sin. Is.1:16; Rom.6:12-15,23; 1 John 3:8-12.

7. Thou shalt not practice those things which are an abomination to God:

a) Worship of pagan gods. Deut.17:2-5; 2 Kings 23:13

b) Heathen Idolatry. Deut.7:25,26; Deut.12:30,31; Deut.27:15

c) Heathen practices (sorcery, witchcraft, etcetera). Deut.18:9-12; Ez.20:30-32

d) Eating of unclean foods. Lev.11:1-47; Deut.14:4-21

e) False balances - Diverse weights and measures. Deut.25:13-16; Prov.11:1; Prov.20:10; Micah 6:10

8. Obligation to be observed unto the Lord: Obedience to God's Laws. Deut.10:12-13; Deut.11:8

Deut.28:1-2; Matt.12:50; John 14:15,23; 1 Pet.2:13

9. God promised Israel a new land in which to dwell (united States of America). 2 Sam.7:10; 1 Chron.17:9

10. Thou as a nation are not to make alliances with the heathen. Ex.22:31-33; Ex.34:12,15; Deut.7:1-4; 2 Cor.6:14-17

11. Thou as a nation cannot borrow from other nations. Deut.15:6; Deut.28:12

12. If a man will not work let him not eat (no welfare). Ex.21:2; Deut.15-12

13. Restitution to be made when animal (property) injures a person (Ex.21:28-32) or another animal (Ex.21:35,36).

14. Children are gifts from God not wards of the state. Gen.33:5; Gen.48:9; Deut.28:4; Psalms 127:3; Is.8:18

15. Parents are responsible for children's education (not government). Gen.18:19; Deut.4:9,10; Deut.11:18,19: Prov.22:6; Eph.6:4; 2 Tim.3:14,15

16. Marriages are ordained by God are not to be regulated by government. Gen.1:27,28; Gen.2:18,21-24; Matt.19:4-6; Mark 10:6-9

17. The Lord God recognizes life even in the womb. Ex.20:13; Ex.21:22,23; Ex.23:7; Deut.5:17; Psalm 139:13-16; Prov.6:16,17; Eccles.11:5; Is.44:2,26; Is.49:1-5; Jer.1:5; Hosea 9:11; Luke 1:15,41,44

18. It is a crime for anyone, including government, to unlawfully appropriate property. Ex.22:5,7-13

19. It is a crime to remove a landmark or alter a property boundary. Deut.19:14; Deut.27:17; Prov.23:10

20. It is a crime against property to institute false weights and measures. Lev.19:35-36; Deut.25:13-16; Prov.11:1,20:10; Amos.8:5; Micha 6:11; Rom.12:17; 2 Cor.8:21; Phil.4:8

21. The earth and all of it's contents belong to the Lord. Ex.9:29,19:5; Lev.25,23; Deut.10:14; Neh.9:6; Psalm 24:1, 50:10-12, 89:11; Is.42:5; 44:24; Acts 17:24-25; 1 Cor.10:26

22. Release of the Land - In the year of the Jubilee, land returned to rightful heirs. Lev.25:8-10, 13-17, 23-28, 31, 33-34

23. Land cannot be permanently sold. Lev.25:23-28. Property within the walls of a City excepted. Lev.25:29-30

24. Law of canceling or forgiveness of debts for Israelites:

a) Every seven years. Deut.15:1-11; Matt.6:12
b) In the Year of Jubilee (every fifty years). Lev.25:8-13

25. Israel commanded to have a just system of weights and measures. Lev.19:35-36; Deut.25:13-15; Prov.11:1, 20:10; Amos 8:5; Micah 6:11; Rom.12:17; 2 Cor.8:21; Phil.4:8

26. Taxation under the Law of God based on a system of tithes. Gen.14:20, 28:22; Ex.23:19; Lev.27:30-33; Num.18:24, 26-29; Deut.12:6, 11, 14:22-23, 28, 16:10, 17, 26:12; 2 Chron.31:5-6, 12; Neh.10:37-38, 13:12; Prov.3:9; Mal.3:8-11; Matt.23:23; Luke 11:42, 18:12; Acts 20:35; 1 Cor.16:2; 2 Cor.9:6-8; Heb.7:2, 4-9

27. Abuses of taxation lead to:
a) Rebellion. Kings 12:1-19
b) Burdensome indebtedness. Neh.5:1-13
c) Enslavement. Neh.9:30-37

28. The payment and usury and interest is forbidden. Ex.22:25; Lev25:35-37; Deut.23:19-20; Neh5:7, 10:13; Psalm 15:1, 5; Prov.28:8; Is.24:2; Jer.15:10; Ezek.18:5, 8-10, 13-14, 17, 22:12; Luke 6:34

29. Health and healing come from the Lord God. Ex.15:26; Deut.7:15; Psalm 30:2-3, 103:2-3, 147:3; Is.30:26, 35:4-6, 53:5, 57:18-19; Jer.17:14, 30:17, 33:6; Hosea 6:1; Matt.4:23, 8:16-17, 9:35, 10:1, 8, 12:15, 15:30-31; Luke 4:18, 5:15, 9:6, 11; Acts 3:1-

3, 6-8, 9:33-34

30. It is obedience to God's Law that brings health and healing. Ex.15:26, 23:25, 2 Chron.7:14; Prov.3:1-8, 4:20-22

31. Sacred Observances:
    a) Passover. Ex12:1-14, 17, 24-27, 43-51; Lev.23-5, 28:16-17; Num.9:2-5, 9-14; Deut.16:1-8; Ezek.45:21-25; Luke 22:7-18; 1 Cor.5:7-8
    b) Feast of Unleavened Bread. Ex.12:15-20, 13:6-7, 34:18; Lev.23:6-8; 1 Cor.5:6-8
    c) Feast of Weeks (Pentecost). Lev.23:15-21
    d) Feast of Tabernacles. Lev.23:33-44; Deut.16:13-17
    e) Sabbatical Year (land rest every seventh (7^{th}) year). Ex.23:10-11; Lev.25:1-7, 26:34-35; 2 Chron.36:21
    f) Feast of Trumpets. Lev.23:23-25
    g) Day of Atonement. Lev.16:29-34, 23:26-32; Heb.10:1-3

32. Year of Jubilee (every fiftieth (50^{th}) year). Lev.25:8-13
    a) Every man's possession returned to him. Lev.25:10, 13, 28, 27:24
    b) Not to sow or reap harvest in fiftieth (50^{th}) year. Lev.25:11

33. God, the Ruler of His people. Ex.4:28-31, 19:3-8, 20:21-22, 24:1-4, 7-18, 25:1-2, 31:18; Deut.5:1-33; 1 Pet.2:4-5, 9-10; Acts 13:17

34. Government by Judges. Deut.16:18; Judges 2:12-18; 1 Sam.8:1; 1 Chron.17:10; 2 Chron.19:5-6; Acts 13:20

35. Court Procedures: Two or more witnesses required to testify against a person. Num.35:30; Deut.17:6, 19:15; Matt.18:16; 2 Cor.13:1; 1 Tim 5:19; Heb.10:28

36. We are not permitted to willfully break God's Law. Deut.10:12, 11:1, 13, 22, 19:9, 20:16, 20; Joshua 22:5; John 14:15, 23, 15:10; Rom.13:10; Gal.5:6; 1 Thes.1:3; Heb.6:10; James 2:14-26; John 5:2-3; 2 John 6

37. Remember the Sabbath and keep it holy. Ex.20:3, 32:12-17

38. Not subject to a census. 1 Chron.21:1-30

39. Cannot take any oath to include an affirmation. Matt.5:33-37;
James 5:12

40. Promote the physical practice of the Ten Commandments. Ex.20:1-17

41. Promote all of the laws, statutes, judgements, and ordinances of God. Matt.5:17-19

42. Promote the return to the common law to prevent the destruction of our nation. Deut.4:29-31

43. Promote God's plan of living based upon land, labor and substance.

44. Promote the use of gold and silver coin as money. Lev.19:36; Prov.16:11, 20:10,23; Micah 6:11; Deut.25:15; Lev.19:35

45. Eat neither fat nor blood. Gen.9:4; Lev.3:17, 7:23-27, 17:10-24, 19:28; Deut.12:16, 23-25; Deut.15:23

46. Cannot use mingled seed (hybrids), mixed woven fabric, cross-bred cows. Lev.19:19

47. Make no cutting upon the flesh nor print any marks upon us. Lev19:28

48. Keep the land Sabbath (seventh (7^{th}) year of rest). Ex. 23:10-11

49. Cannot keep Christmas. Jer.10:1-6

50. Obey the sexual moral codes as outlined. Ex.20:14; Lev.18:20, 20:10; Deut.5:18; Matt.5:27, 28, 32; Rom.7:3; 1 Cor.6:9; Lev.18:22, 20:13, 23; Rom.1:24-28, 32; 1 Cor.6:9; Lev.18:6-18, 20:11, 12 14, 17, 19, 20, 21, 23; Deut.22:30; Ex.22:19; Lev.18:23; Deut.27:21; Ex.22:19, 18:23, 20:15, 16, 23; Ex.22:16-17; Deut.22:25-27, 28, 29; Lev.19:29, 21:9; 2 Chron.28:19; Is.47:3; Ezek.16:36, 37;2 Cor.5:3, Rev.3:18; Matt.5:28; Gal.5:16, 17, 19-21; 2 Pet.3:3, 1 John 2:15-17

The Holy Word of God is too vast to repeat in its entirety. The above list is not intended to restrict my goals and beliefs, only to declare those which are highly visible. I claim the right to study and teach any and all other teachings which may be related or referenced in my materials.

That, with this Declaration and Statement of Intent and Purpose, it is my intent to practice the whole Law of God as outlined in the Mosaic Law (Holy Scriptures), composed of seven-hundred-and-fifty-nine (759) laws, statutes, judgements, and commandments. This is my duty based upon my religious studies and training and it is my true and sincerely held religious belief and conviction. It is not possible for me to perform my duty to God, under the Contract I have with Him, and perform under the laws of the United States (united States of America) as "no man can serve two masters..." according to Matthew 6:24.

I have a true belief in The God of Abraham, Isaac, and Jacob, The Creator of the Universe, The Supreme Being, Elohim, and He requires that I follow the Imprimatur of Congress in 97 Pub. L. 280, and that I obey and practice the teachings of the Holy Scriptures.

As a result of my religious training, studies, and beliefs, I have arrived at a true and sincere belief in God - The God of Abraham, Isaac, and Jacob, The Creator of the Universe, The God of Creation, The Creator God, The Supreme Being, Elohim, and He requires, and it is my obligation and duty, that I obey, follow, and practice His teachings as contained in the

Holy Scriptures, the Testaments (The Holy Bible), sworn to by Himself as there is no one higher, and these beliefs are my true and sincerely held beliefs as an individual.

God, The Creator of the Universe, and Congress, the god of the United States, are in agreement with 97 Pub. L. 280, that I must study and apply the teachings of the Holy Scriptures. The Scriptures (The Holy Bible), as opposed to all others, are the standard for my conduct under the free exercise clause found at Amendment the First, the Bill of Rights, the Constitution for the united States of America.

In furtherance of my duty to God and my fellow Citizens, I hereby declare and make a matter of public record my intention to study and teach these and other laws and to promote the observance, by others, of God's Holy Laws.

Furthermore I hereby declare and make a matter of public record my intention to expatriate from the United States, the united States of America, the Massachusetts commonwealth (State of Massachusetts) into the Kingdom of Israel, Elohim Dominion.

I reserve all my rights at all times and waive none of my rights at any time especially my right to time and travel.

Signed, dated, and executed this twentieth day of May month, in the year Two-thousand and eight, anno

Domini.

s/ Patrick-Walsh: Faucher
Patrick-Walsh: Faucher as:

"But let your communication be, Yea, yea; Nay, nay: for whatsoever is more than these cometh of evil." Matthew 5:37 and "But above all things, my brethren, swear not, neither by heaven, neither by the earth, neither by any other oath: but let your yea be yea; and your nay be nay; lest ye fall into condemnation." James 5:12

Witnessed by:

1. s/ David John Wallace
Print: David John Wallace

2. s/ James D Gibson
Print: James D Gibson

3. s/ Madison A Smith
Print: Madison A Smith as:

"... at the mouth of two witnesses, or at the mouth of three witnesses, shall the matter be established." Deuteronomy 19:15

End Exhibit - J-2

EXHIBIT - J-3

ASSEVERATION
of
Patrick-Walsh: Faucher

Exculpatory Statement

Because of my true and sincerely held religious beliefs and convictions, my political beliefs, my philosophical beliefs, my academic beliefs, my theistic beliefs, training, and teachings, and because of my practice of my individual unalienable rights, I truly believe that the police powers to be, including, but not limited to (expansive context without limitation) the municipal police and municipal agents of cities, towns, and like agencies and quasi-agencies, the county sheriffs and deputies, and county agents, the state police and state agents, the federal police and federal agents, the government police and government agents, and quasi-governmental police and quasi-governmental agents may, and probably will, try to frame me for a crime, or crimes, that I did not commit. I am afraid that they will plant DNA, drugs, illegal pornography, stolen goods and property, literature, letters, books, files, records, CDs, DVDs, data, or other forms of contraband and fraudulent evidence in or on my land, my home, my person, papers, property, car, computers, or other locations visited, used, and frequented by me. I am a law abiding individual. I do not smoke or use illegal drugs. I do not deal in drugs. I am not a drug dealer or trafficker. It is my observation that individuals that practice and assert

their Rights do attract and eventually suffer the wrongful application of police powers in an attempt to control, silence, or eliminate those peculiar individuals attempting to exercise their rights given to them by the God of Abraham, Isaac, and Jacob, Elohim, The Supreme Being, and their unalienable rights guaranteed to them by the Constitution for the united States of America.

Signed, dated, and executed this twenty-seventh day of May month, in the year two-thousand and eight, anno Domini.

s/ Patrick-Walsh: Faucher
Patrick-Walsh: Faucher as:

"But let your communication be, Yea, yea; Nay, nay: for whatsoever is more than these cometh of evil." Matthew 5:37 and "But above all things, my brethren, swear not, neither by heaven, neither by the earth, neither by any other oath: but let your yea be yea; and your nay be nay; lest ye fall into condemnation." James 5:12

Witnessed by:

1. s/ David John Wallace
Print: David John Wallace

2. s/ James D Gibson
Print: James D Gibson

3. s/ Madison A Smith
Print: Madison A Smith as:

"... at the mouth of two witnesses, or at the mouth of three witnesses, shall the matter be established." Deuteronomy 19:15

End EXHIBIT - J-3

EXHIBIT - K

Petitioner
Docket No.: 27749-08

Specific, NEGATIVE Averment

ALLEGE - To state, recite, assert, or charge; to make an allegation. To affirm, assert, or declare. State v. Hostetter, Mo.Sup., 222 S.W. 750, 754.

Hamm v. Groose, 15 F3d 110 (8th Cir. 1994); Cooper v. Pate, 378 US 546, 12 LEd2d 1030, 84 Sct 1733 (1964); Court must accept allegations in pleadings as true.

AVER - In pleading. To declare or assert; to set out distinctly and formally; to allege. To avouch or verify. Litt. § 691; Co.Litt. 362b. To make or prove true; to make good or justify a plea.

With specificity the Petitioner, Patrick-Walsh: Faucher, distinctly and formally alleges and negatively avers that:

No verified claim upon which relief can be granted was tendered by the Respondent.

The Respondent failed to answer and dispute any of Petitioner's letters, answers, averments, and/or asseverations with verified claims upon which relief could be granted or an Offer of Proof to verify any alleged claim.

The Respondent failed to perfect a claim administratively upon which to base a claim; The Respondent failed to state a claim upon which relief could be granted.

The Respondent did not allow Petitioner an administrative hearing as requested in writing; The Respondent failed to provide to the Petitioner the opportunity to exhaust all administrative remedies; Petitioner requested in multiple writings rightful opportunities to present his witnesses, evidence, and testimony at such administrative hearings; the Respondent denied the Right of Due Process to the Petitioner and as a result all process of the Respondent is null and void.

The alleged Deficiency and Notice of Deficiency is not valid, it is defective; Due process was violated when the administrative remedies that were requested by the Petitioner were denied to him; Therefore: The process is not valid, it is defective; The service is not valid, it is defective. There is no subject matter or personal jurisdiction. The Respondent has no standing in law.

The alleged Deficiency and Notice of Deficiency is not valid, it is defective;

The Respondent failed to perfect an administrative claim; Therefore: The process is not valid, it is defective; The service is not valid, it is defective.

There is no subject matter or personal jurisdiction nor

can there be any. The Respondent has no standing in this Case as a matter of law.

The Respondent is not a natural born , living, flesh and blood man - it is a fiction. A fiction can not have intercourse with a non-fiction.

The Respondent cannot establish jurisdiction over the property, interests, and endeavors of a person or individual without a Social Security contract and number.

The Respondent can not establish jurisdiction as a result of his/her questionable activities including, without limitation, expansive context: Misconduct in Office; Obstruction of Justice; Falsifying the Record; Simulated Lægal process; and other activities performed under color of law and relied upon by Respondent and his/her officers and agents to further a scheme.

No nexus exists, now or in the past, to link Petitioner to Internal Revenue Code. Lack of a nexus provides an effective estoppel to the establishment of jurisdiction.

Respondent failed to even answer my rebuttal of his/her allegations. The Respondent has not submitted affidavits, sworn statements, recorded instruments, nor even offered their own Assessment Certificate, with the supporting list attached, as this instrument only is the legal document that permits collection activity by the IRS.

There are no material issue of facts to be decided. Petitioner did not file and pay taxes; Petitioner is not required to file and pay taxes; Respondent did not tender a verified claim; Respondent's representatives failed to appear and put anything of substance on the record; No first-hand testimony was given, nor sworn statements made, or authenticated documents recorded; Respondents standing is non-existent.

Attorneys and lawyers can not testify; a competent witness with first hand knowledge of the facts is the bonafide means to introduce evidence and testimony in a case.

The Petitioner is not an attorney or lawyer and is not trained or schooled in the law or its artful words and phrases.

The Petitioner does not have a Social Security Administration application, contract, agreement, accord, or number.

The Petitioner is not a taxpayer.

The Petitioner is not a tax protestor

The Petitioner is not a paper terrorist, nor a terrorist.

The Petitioner is not a citizen, resident, alien, national or other fictional construct of the United States, the United States of America, or the Commonwealth of Massachusetts, or other state fiction.

The Petitioner is not a citizen, resident, alien, national or other fictional construct of any state, province, or territory of France, Canada, or the United Kingdom (Great Britain).

The Petitioner does not possess dual citizenship.

The Petitioner is not a corporation, trust, organization, partnership, or fiction.

The Petitioner does not pay taxes per se; Petitioner does pay Tithes.

As ambassador to a foreign kingdom, Petitioner is not required to file and pay taxes in the United States and has no duty to file and pay taxes in the United States. Petitioner does pay Tithes.

Petitioner does not engage in, use, or have insurance.

Petitioner has no 501(c)3 church affiliations.

Petitioner has no organized religious affiliations.

Petitioner does not have a driver license issued by the United States, United States of America, the Commonwealth of Massachusetts, or any other state of the union.

The Petitioner does not use nor does he cite any inferior moral code or political, philosophical, sociological, or economic considerations.

Petitioner does hereby Assevere that the foregoing facts stated above by him and contained within this instrument along with the enclosed and attached documents are true, correct, and complete to the best of his present knowledge, recollection, belief, and conviction. Petitioner states these facts under penalty of perjury under laws of the United States of America and that with this Asseveration he does claim all of his Rights all of the time and waive none of his Rights at any time for any cause or reason. 28USC1746; 18USC241; 18USC242; 18 USC 8; 31 USC 3124; MGL 268 §1A; MGL 106 §1-207; MGL 265 §37.

Petitioner stands ready to present his witnesses, evidence, and testimony in an Offer of Proof in support of his claims.

Signed, dated, and executed this twenty-seventh day of January month, in the year two-thousand and nine, anno Domini.

s/ Patrick-Walsh: Faucher
Patrick-Walsh: Faucher as:
Petitioner

"But let your communication be, Yea, yea; Nay, nay: for whatsoever is more than these cometh of evil." Matthew 5:37 and "But above all things, my brethren, swear not, neither by heaven, neither by the earth, neither by any other oath: but let your yea be yea; and your nay be nay; lest ye fall into condemnation." James 5:12; Gordon v. Idaho.

End EXHIBIT - K

EXHIBIT - L

Petitioner
Docket No.: 27749-08

Specific, AFFIRMATIVE Averment

ALLEGE - To state, recite, assert, or charge; to make an allegation. To affirm, assert, or declare. State v. Hostetter, Mo.Sup., 222 S.W. 750, 754.

Hamm v. Groose, 15 F3d 110 (8th Cir. 1994); Cooper v. Pate, 378 US 546, 12 LEd2d 1030, 84 Sct 1733 (1964); Court must accept allegations in pleadings as true.

AVER - In pleading. To declare or assert; to set out distinctly and formally; to allege. To avouch or verify. Litt. § 691; Co.Litt. 362b. To make or prove true; to make good or justify a plea.

With specificity the Petitioner, Patrick-Walsh: Faucher, distinctly and formally alleges and avers that:

Petitioner is a non-taxpayer.

Petitioner is a religious objector.

Petitioner is a natural born, living, flesh and blood man, not a fiction.

Petitioner is citizen, subject and ambassador of the Kingdom of Israel, Elohim Dominum, and I am bound

to do His bidding and follow His Laws.

Petitioner is a member of the Tribe of Reuben, Kingdom of Israel.

Petitioner is an ambassador of the Kingdom of Israel in the service of the Creator, Elohim, the God of Abraham, Isaac, and Jacob.

The Doctrine of Necessity is a bonafide, valid, and verifiable defense to my actions in this matter. I am compelled and moved in this matter for eternal salvation and cite this Law of Necessity also known as the Doctrine of Necessity to comply with the Law of Moses.

Petitioner is a Denizen, a Stranger and Sojourner among you in this country (as per Leviticus 25:23).

Petitioner has exercised his right to self-determination and has expatriated from the United States, united States of America, Commonwealth of Massachusetts, and other such fictions into the Dominum of Elohim, the Kingdom of Israel, in service to the God of Abraham, Isaac, and Jacob.

Petitioner is in compliance with Pub. L. 97-280 and Federal Statue 96-1211 to obey God and follow His Laws.

The Imprimatur of Congress at 97 Pub. L. 280, Federal Statue 96-1211, controls under Religious Free Exercise and Seeger and Petitioner must obey and practice the

teachings of the Holy Scriptures.

Petitioner is an ambassador. The original and exclusive jurisdiction concerning ambassadors is in the United States Supreme Court. Jurisdiction over ambassadors working in the United States resides in the United States Supreme Court.

Petitioner has, by and through a formal Asseveration, annulled, abrogated, rescinded, and destroyed forever the Social Security Administration contract that Petitioner thought he had with Social Security Administration thus removing the link, the nexus, between Petitioner, Social Security Administration, and the Internal Revenue Code, Internal Revenue Service, and like agencies.

Petitioner is required to, and does, pay tithes and offerings to Elohim.

All allegations of written communications and presentments offered by the Respondent were formally disputed, word for word, line by line, precept upon precept, completely, in writing, and in a timely manner destroying any presumption of perfecting a claim upon which relief could be granted.

There are issues of Federal Law under the Supremacy Clause in the Constitution for the united States of America, and Federal statutes as they relate to ambassadors and diplomatic personnel working in the United States.

There are issues of Federal Law under the Free Exercise Clause in the Bill of Rights, Constitution for the united States of America, and Federal statutes as they relate to religious free exercise.

There are issues of Federal Law under U.S. v. Seeger, 380 US 163 (Religious free exercise defense).

There are issues of Federal Law under the Uniform Commercial Code/Law Merchant, both national and international, as they relate to the administration of the tax laws inferred by the Respondent.

There are issues of Federal Law under the Federal Statutes, the Law of Nations and The Treaties as they relate to expatriation and the Right of Self Determination (Expatriation).

Expatriation at 15 Stat. 249 is a right; expatriation is a right under the Law of Nations. Notice under Fifteen Statutes at Large Two-hundred Forty-nine (15 Stat. 249) was effectively served and that Petitioner left the jurisdiction of the federal government of the United States (the united States of America) and is asserting and claiming expatriation into the jurisdiction of the Kingdom of Israel subject to His Laws.

The stated position of the Social Security Administration is that without a Social Security Number, one cannot pay taxes; Without a Social Security Number, the Respondent loses jurisdiction over the property, interests, and endeavors of a person or individual.

Petitioner's status in your country, states, government, and corporate fictions is that of a denizen, sojourner, and stranger among you, and as ambassador of the Kingdom of Israel, Tribe of Reuben, Dominion of Elohim, the God of Abraham, Isaac, and Jacob. Petitioner does belong to Elohim Dominion, the Kingdom of Israel. He is a subject (citizen) thereof. He subscribes to and pledges himself to the Mosaic Law, the Law of God, Elohim — the Creator, the Creator of the Universe, the Supreme Being. Petitioner is of the Dominion. He belongs to some Thing else. He does not belong to you, the civil law state. Petitioner belongs to the Kingdom of Israel, and Elohim - the God of Abraham, Isaac, and Jacob — The Supreme Being.

The Petitioner bases his true and sincerely held beliefs strictly on Religious Beliefs.

Petitioner's beliefs are sincerely held and are in his own scheme of things, religious.

Whereas Petitioner's Case is not founded on merely personal moral codes, Petitioner is qualified for exemption. Petitioner's basis as a Religious objector is founded on a religious training and belief in the God of Abraham, Isaac, and Jacob, from which duties to God arise and are incumbent upon the Petitioner to perform, that these duties are truly held and sincerely believed and are held as Petitioner's individual belief.

Petitioner does hereby Assevere that the foregoing facts stated above by him and contained within this instrument along with the enclosed and attached

documents are true, correct, and complete to the best of his present knowledge, recollection, belief, and conviction. Petitioner states these facts under penalty of perjury under laws of the United States of America and that with this Asseveration he does claim all of his Rights all of the time and waive none of his Rights at any time for any cause or reason. 28USC1746; 18USC241; 18USC242; 18 USC 8; 31 USC 3124; MGL 268 §1A; MGL 106 §1-207; MGL 265 §37.

Petitioner stands ready to present his witnesses, evidence, and testimony in an Offer of Proof in support of his claims.

Signed, dated, and executed this twenty-seventh day of January month, in the year two-thousand and nine, anno Domini.

s/ Patrick-Walsh: Faucher
Patrick-Walsh: Faucher as:
Petitioner

"But let your communication be, Yea, yea; Nay, nay: for whatsoever is more than these cometh of evil." Matthew 5:37 and "But above all things, my brethren, swear not, neither by heaven, neither by the earth, neither by any other oath: but let your yea be yea; and your nay be nay; lest ye fall into condemnation." James 5:12; Gordon v. Idaho.

End EXHIBIT - L

EXHIBIT - M

Petitioner
Docket No.: 27749-08

Tax Code Titles and Sections
That Link and Bind to the Tax

Social Security Administration was enacted 1935 and contains a provision that authorizes an income tax on wages because it's a two tier, or two part, tax ("tax or tax"). The authorization to tax wages is contained in the Social Security Act Title 42 § 301 - 335. In 1954 the Act was amended.

In 1964, the Social Security number became the became the TIN for Internal Revenue Service.

TITLE 26, Subtitle F, CHAPTER 75, Subchapter A, PART I, § 7203, Wiliful failure to file return, supply information, or pay
tax: * * * under this title to pay any estimated tax or tax, or required by this title or * * *.

TITLE 26, Subtitle F, CHAPTER 75, Subchapter D, § 7343, Definition of term "person:" The term "person" as used in this chapter includes an officer or employee of a corporation, or a member or employee of a partnership, who as such officer, employee, or member is under a duty to perform the act in respect of which the violation occurs.

TITLE 26, Subtitle C, CHAPTER 21, Subchapter A, §

3101, Rate of tax, (a) Old-age, survivors, and disability insurance: In addition to other taxes§ 7203, "tax or tax," power of attorney permits the imposition of the income tax], there is hereby imposed on the income of every individual a tax equal to the following percentages of the wages (as defined in section 3121 (a)) received by him with respect to employment (as defined in section 3121 (b)).

TITLE 26, Subtitle C, CHAPTER 21, Subchapter C, § 3121, Definitions, (a) Wages: For purposes of this chapter, the term "wages" means all remuneration for employment, including the cash value of all remuneration (including benefits) paid in any medium other than cash; * * *.

This is very interesting since the U.S. Supreme Court has said "* * * it becomes ESSENTIAL to distinguish between what is, and what is NOT "income" * * *." Eisner v. Macomber, 252 US 169 (1920). "* * * Income, contrary to popular belief is NOT a wage, salary, fee, first-time commission, or compensation to any kind of labor * * * income is a gain or profit - nothing more." Stapler v. U.S 21 F. Supp. 737, 739 (19). Or even in Pennsylvania - "* * * Reasonable compensation for labor or services rendered is not profit." Lauresdale Cemetary Assoc. v. Mathews, 345 PA 239; 47A.2d 277, 280.

When we sign the contract, when we sign the Social Security application, we have turned our wages-compensation for labor-services into "income" that is taxable. That is what [Social Security

applicants] did not have explained to them as being in the contract. They contracted into the Ponzi scheme, the "Scam."

Summary: 26 USC 3101 (a) of the Federal Insurance Contributions Act (FICA) is the tie between the Social Security Account and the Internal Revenue Code. Anyone applying for a Social Security number does so voluntarily but unwittingly binds him/herself to the taxing power at and by way of FICA - tax or tax, at Title 26, the Internal Revenue Code.

TITLE 26, Subtitle C, CHAPTER 21, Subchapter C, § 3121, Definitions, (b) Employment:

See: Attached newspaper article.

Absurdities are not tolerated in law. Tyler Estate (1926) 140 Wm. 679; 250 P. 456; 51 ALR 1088

End EXHIBIT - M

EXHIBIT - N

Petitioner
Docket No.: 27749-08

Social Security Letters

DEPARTMENT OF HEALTH & HUMAN SERVICES
Social Security Administration

Refer to:

705 E 41st Street
PO Box 1710
Sioux Falls SD 57117
January 10, 1986

Jerome T. Schiefen
RR 1 Box 149
Hudson, SD 57034

Dear Mr. Schiefen,

Your recent letter to the Attorney General's office has been forwarded to us to answer.

Social Security is a voluntary system in that no one is required to get a number. However, programs which use social security numbers for control purposes might not allow a person without a social security number to participate.

The Internal Revenue Service uses social security

numbers as taxpayer identification numbers. P.L. 87-397 was passed on October 5, 1961 requiring each taxpayer to furnish an identifying number for tax reporting purposes. Because of this, employers must have the social security numbers of their workers to legally report their earnings. They could not continue to employ an individual for whom they could not legally report earnings.

A bank or lending institution is not governed by social security rules but I doubt very much if they would refuse a loan simply because the applicant had no social security number. However, a person with no social security number would have no taxable income (see paragraph above) and I am sure this fact would have a bearing on their decision.

An inheritance large enough to be taxable would require the recipient to have a social security number for IRS purposes. The person leaving the inheritance would not be required to have a social security number just for this purpose.

I hope this helps answer your question. If you need any further information, you may call us at 1-800-952-0100.

Sincerely,

s/ Penny Payton
Penny Payton
Claims Representative

I hereby certify that the above letter from the Department of Health & Human Services Jerome T. Schiefen, #RR1, Box 149, Hudson, South Dakota 57034, dated January 10, 1986, true and correct copy of the original.

[seal John Haller, Notary Public, South Dakota seal]
s/ John Haller 2/25/86
Notary
My commission expires 5/22/87

EXHIBIT - O-1

ASSEVERATION
of
Patrick-Walsh: Faucher

Title 8
United States Code
Section 1481

Freewill Expatriation

I.

Know all men by these presents that I, Patrick-Walsh: Faucher, do state the following and believe the same to be true and correct to the best of my present knowledge, recollection, and belief.

II.

I, Patrick-Walsh: Faucher, am a male Hebrew of the tribe of Reuben, Kingdom of Israel, Elohim Dominion, born in Fitchburg, Worcester county, Massachusetts commonwealth (one of the original, founding, thirteen colonies for the united States of America), on the fourth day of September month, nineteen-hundred and forty-eight, anno Domini, and I am the offspring of Ivor Henry Faucher and the child of Barbara Francis (Walsh) Faucher, my parents.

III.

That this document has been prepared, witnessed, and filed because the Creator, the God of Abraham, Isaac, and Jacob, has made it known to obey His Commandments and Laws to the exclusion of all other gods Matthew 6:24; and the United States 97th Congress has made it known by Congressional Imprimatur issued and approved October 4th, 1982, wherein, in part, they command us to "*** voluntarily apply the teachings of the Scriptures in the lives of individuals ***," and state "*** our national need to study and apply the teachings of the Holy Scriptures." 97 Pub. L. 280, 96 Stat. 1211. We therefore should and must obey the higher laws of God, the Supreme Being, over the inferior laws of man.

IV.

Therefore, by and of my own freewill, it is my explicit intention and deliberate act to voluntarily relinquish, renounce, and abolish my citizenship in, and expatriate from, the United States and/or the united States of America, and to firmly establish by open and notorious declaration and publication my expatriation to, and Citizenship in, the Kingdom of Israel and to firmly establish by open and notorious declaration and publication my pledge of allegiance to His Majesty, Elohim, The Sovereign King and Creator of the Universe, Kingdom of Israel. Revelation 18:4

V.

This act of expatriation is accomplished, completed, and effected out of my own mouth and by

my own hand, and as evidenced by my following acts and deeds:

A). By way of Baptism, I now become a Citizen of the Kingdom of Israel.
B). By way of the declaration of allegiance to His Majesty, Elohim, I now become an Israelite and a subject of the King, the Kingdom of Israel.
C) By way of appointment, that is, the acceptance of offer for Ambassadorship, I now become an Ambassador of God, The Supreme Being, The Creator, The God of Abraham, Isaac, and Jacob, Elohim, King of Kings and the Kingdom of Israel. 2 Corinthians 5:20

VI.

Patrick-Walsh: Faucher as Ambassador of the Kingdom of Israel was authorized and received by authority of Act of Congress upon the passage of 97 Pub. L. 280 and 96 Stat. 1211.

VII.

The Bible (The Holy Scriptures) is the chief moral cause of all that is good, and the best corrector of all that is evil, in human society; and the only book that can serve as an infallible guide to future felicity. Noah Webster (1758-1843)

VIII.

That I make this expatriation with all of my

mental faculties intact, and that I am in good health, not under the influence of drugs, nor under undue influence exerted against my will and/or over my objections.

IX.

It is my intent to practice the whole Law of God as outlined in the Mosaic Law (Holy Scriptures), composed of seven-hundred-and-fifty-nine (759) laws, statutes, judgements, and commandments. This is my duty based upon my religious studies and training and it is my true and sincerely held religious belief and conviction. It is not possible for me to perform my duty to God, under the Contract I have with Him, and perform as a citizen of the United States (united States of America) as "no man can serve two masters..." according to Matthew 6:24.

I have a true belief in The God of Abraham, Isaac, and Jacob, The Creator of the Universe, Elohim, and He requires that I follow the Imprimatur of Congress in 97 Pub. L. 280, and that I obey and practice the teachings of the Holy Scriptures.

As a result of my religious training, studies, and beliefs, I have arrived at a true and sincere belief in God - The God of Abraham, Isaac, and Jacob, The Creator of the Universe, The God of Creation, The Creator God, The Supreme Being, Elohim, and He requires, and it is my obligation and duty, that I obey, follow, and practice His teachings as contained in the Holy Scriptures, the Testaments (The Holy Bible),

sworn-to by Himself as there is no one higher, and these beliefs are my true and sincerely held beliefs as an individual.

God, The Creator of the Universe, and Congress, the god of the United States, are in agreement with 97 Pub. L. 280, that I must study and apply the teachings of the Holy Scriptures. The Scriptures (Holy Bible), as opposed to all others, are the standard for my conduct under the free exercise clause found at Amendment the First, the Bill of Rights, the Constitution for the united States of America.

X.

Any presumption of dual citizenship is hereby rebutted.

XI.

This Asseveration of Expatriation hereby is declared, asserted, exemplified, and notoriously published and this Asseveration is true and complete to the best of my present knowledge and recollection in accord with my true and sincere religious beliefs and convictions and the Expatriation Act of 1954.

Notice to the Principal is notice to the Agent; notice to the Agent is notice to the Principal. I reserve all my rights at all times and waive none of my rights at any time for any cause or reason especially my right to time and travel.

Signed, dated, and executed this twentieth day of May month, in the year Two-thousand and eight, anno Domini.

s/ Patrick-Walsh: Faucher
Patrick-Walsh: Faucher as:

"But let your communication be, Yea, yea; Nay, nay: for whatsoever is more than these cometh of evil." Matthew 5:37 and "But above all things, my brethren, swear not, neither by heaven, neither by the earth, neither by any other oath: but let your yea be yea; and your nay be nay; lest ye fall into condemnation." James 5:12

Witnessed by:

1. s/ David John Wallace
Print: David John Wallace

2. s/ James D Gibson
Print: James D Gibson

3. s/ Madison A Smith
Print: Madison A Smith as:

"... at the mouth of two witnesses, or at the mouth of three witnesses, shall the matter be established." Deuteronomy 19:15

Exhibit H

United States Code

See: RIGHT OF EXPATRIATION at end of document

CITE
8 USC Sec. 1481 01/03/2007
TITLE 8 - ALIENS AND NATIONALITY
CHAPTER 12 - IMMIGRATION AND NATIONALITY
SUBCHAPTER III - NATIONALITY AND NATURALIZATION
Part III - Loss of Nationality

HEAD
Sec. 1481. Loss of nationality by native-born or naturalized citizen; voluntary action; burden of proof; presumptions

STATUTE
(a) A person who is a national of the United States whether by birth or naturalization, shall lose his nationality by voluntarily performing any of the following acts with the intention of relinquishing United States nationality:

(1) obtaining naturalization in a foreign state upon his own application or upon an application filed by a duly authorized agent, after having attained the age of eighteen years; or

(2) taking an oath or making an affirmation or other formal declaration of allegiance to a foreign state or a political subdivision thereof, after having attained the

age of eighteen years; or

(3) entering, or serving in, the armed forces of a foreign state if: (A) such armed forces are engaged in hostilities against the United States, or (B) such persons serve as a commissioned or non-commissioned officer; or

(4)(A) accepting, serving in, or performing the duties of any office, post, or employment under the government of a foreign state or a political subdivision thereof, after attaining the age
of eighteen years if he has or acquires the nationality of such foreign state; or (B) accepting, serving in, or performing the duties of any office, post, or employment under the government of
a foreign state or a political subdivision thereof, after attaining the age of eighteen years for which office, post, or employment an oath, affirmation, or declaration of allegiance is required; or

(5) making a formal renunciation of nationality before a diplomatic or consular officer of the United States in a foreign state, in such form as may be prescribed by the Secretary of
State; or

(6) making in the United States a formal written renunciation of nationality in such form as may be prescribed by, and before such officer as may be designated by, the Attorney General, whenever the United States shall be in a state of war and the Attorney General shall approve such renunciation as

not contrary to the interests of national defense; or

(7) committing any act of treason against, or attempting by force to overthrow, or bearing arms against, the United States, violating or conspiring to violate any of the provisions of section 2383 of title 18, or willfully performing any act in violation of section 2385 of title 18, or violating section 2384 of title 18 by engaging in a conspiracy to overthrow, put down, or to destroy by force the Government of the United States, or to levy war against them, if and when he is convicted thereof by a court martial or by a court of competent jurisdiction.

(b) Whenever the loss of United States nationality is put in issue in any action or proceeding commenced on or after September 26, 1961 under, or by virtue of, the provisions of this chapter or any other Act, the burden shall be upon the person or party claiming that such loss occurred, to establish such claim by a preponderance of the evidence. Any person who commits or performs,
or who has committed or performed, any act of expatriation under the provisions of this chapter or any other Act shall be presumed to have done so voluntarily, but such presumption may be rebutted upon a showing, by a preponderance of the evidence, that the act or acts committed or performed were not done voluntarily.
-SOURCE-
(June 27, 1952, ch. 477, title III, ch. 3, Sec. 349, 66 Stat. 267;
Sept. 3, 1954, ch. 1256, Sec. 2, 68 Stat. 1146; Pub. L.

87-301,
Sec. 19, Sept. 26, 1961, 75 Stat. 656; Pub. L. 94-412, title V,
Sec. 501(a), Sept. 14, 1976, 90 Stat. 1258; Pub. L. 95-432, Secs.
2, 4, Oct. 10, 1978, 92 Stat. 1046; Pub. L. 97-116, Sec. 18(k)(2),
(q), Dec. 29, 1981, 95 Stat. 1620, 1621; Pub. L. 99-653, Secs. 18,
19, Nov. 14, 1986, 100 Stat. 3658; Pub. L. 100-525, Secs. 8(m),
(n), 9(hh), Oct. 24, 1988, 102 Stat. 2618, 2622.)

REFERENCES IN TEXT

The effective date of this chapter, referred to in subsec. (a), is the 180th day immediately following June 27, 1952. See section 407 of act June 27, 1952, set out as an Effective Date note under section 1101 of this title.

AMENDMENTS

1988 - Subsec. (a). Pub. L. 100-525, Sec. 9(hh), substituted "A person" for "From and after the effective date of this chapter a person". Subsecs. (a) to (c). Pub. L. 100-525, Sec. 8(m), (n), amended Pub. L. 99-653. See 1986 Amendment notes below. 1986 - Subsec. (a). Pub. L. 99-653, Sec. 18(a), as amended by Pub. L. 100-525, Sec. 8(m)(1), inserted "voluntarily performing any of the following acts with the intention of relinquishing United States nationality" after "his nationality by". Subsec. (a)(1). Pub. L. 99-653, Sec. 18(b), substituted "or upon an application filed by a duly authorized agent, after having attained the age of eighteen years" for "upon an application filed

in his behalf by a parent, guardian, or duly authorized agent, or through the naturalization of a parent having legal custody of such person: Provided That nationality shall not be lost by any person under this section as the result of the naturalization of a parent or parents while such person is under the age of twenty-one years, or as the result of a naturalization obtained on behalf of a person under twenty-one years of age by a parent, guardian, or duly authorized agent, unless such person shall fail to enter the United States to establish a permanent residence prior to his twenty-fifth birthday: And provided further, That a person who shall have lost nationality prior to January 1, 1948, through the naturalization in a foreign state of a parent or parents, may, within one year from the effective date of this chapter, apply for a visa and for admission to the United States as a special immigrant under the provisions of section 1101(a)(27)(E) of this title".

Subsec. (a)(2). Pub. L. 99-653, Sec. 18(c), inserted ", after having attained the age of eighteen years" after "political subdivision thereof". Subsec. (a)(3). Pub. L. 99-653, Sec. 18(d), as amended by Pub. L. 100-525, Sec. 8(m)(2), substituted "if (A) such armed forces are engaged in hostilities against the United States, or (B) such persons serve as a commissioned or non-commissioned officer; or" for "unless, prior to such entry or service, such entry or service is specifically authorized in writing by the Secretary of State and the Secretary of Defense: Provided, That the entry into such service by a person prior to the attainment of his eighteenth birthday shall serve to expatriate such person only if there exists

an option to secure a release from such service and

such person fails to exercise such option at the attainment of his eighteenth birthday; or". Subsec. (a)(4). Pub. L. 99-653, Sec. 18(e), (f), as amended by Pub. L. 100-525, Sec. 8(m)(3), inserted "after attaining the age of eighteen years" after "political subdivision thereof," in subpars. (A) and (B). Subsecs. (b), (c). Pub. L. 99-653, Sec. 19, as amended by Pub. L. 100-525, Sec. 8(n), redesignated former subsec. (c) as (b) and substituted "Any" for "Except as provided in subsection (b) of this section, any", and struck out former subsec. (b) which read as follows: "Any person who commits or performs any act specified in subsection (a) of this section shall be conclusively presumed to have done so voluntarily and without having been subjected to duress of any kind, if such person at the time of the act was a national of the state in which the act was performed and had been physically present in such state for a period or periods totaling ten years or more immediately prior to such act." 1981 - Subsec. (a). Pub. L. 97-116 struck out "(a)" designation as added by section 4 of Pub. L. 95-432, which was not executed since it would have resulted in a subsec. (a) designation of
"(a)(a)", and substituted in par. (1) "special immigrant" for "nonquota immigrant". 1978 - Subsec. (a)(5). Pub. L. 95-432, Secs. 2, 4, redesignated par. (6) as (5). Former par. (5), which dealt with expatriation of persons who voted in a political election in a foreign state or participated in an election or plebiscite to determine sovereignty over foreign territory, was struck out. Subsec. (a)(6), (7). Pub. L. 95-432, Sec. 4, redesignated pars. (7) and (9) as (6) and (7), respectively. Former pars. (6) and (7) redesignated (5)

and (6), respectively. Subsec. (a)(8). Pub. L. 95-432, Sec. 2, struck out par. (8) which dealt with expatriation of persons who were dismissed or dishonorably discharged as result of deserting the military, air, or naval forces of the United States in time of war.

Subsec. (a)(9). Pub. L. 95-432, Sec. 4, redesignated par. (9) as (7). 1976 - Subsec. (a)(10). Pub. L. 94-412 struck out par. (10) which dealt with the expatriation of persons who remained outside of the jurisdiction of the United States in time of war or national emergency to avoid service in the military. 1961 - Subsec. (c). Pub. L. 87-301 added subsec. (c). 1954 - Subsec. (a)(9). Act Sept. 3, 1954, provided for forfeiture of citizenship of persons advocating the overthrow of the Government by force or violence.

EFFECTIVE DATE OF 1988 AMENDMENT

Amendment by section 8(m), (n) of Pub. L. 100-525 effective as if included in the enactment of the Immigration and Nationality Act Amendments of 1986, Pub. L. 99-653, see section 309(b)(15) of Pub. L. 102-232, set out as an Effective and Termination Dates of 1988
Amendments note under section 1101 of this title.

EFFECTIVE DATE OF 1986 AMENDMENT

Section 23(g) of Pub. L. 99-653, as added by Pub. L. 100-525, Sec. 8(r), Oct. 24, 1988, 102 Stat. 2619, provided that: "The amendments made by sections 18, 19, and 20 [amending this section
and section 1483 of this title] shall apply to actions

taken before, on, or after November 14, 1986."

EFFECTIVE DATE OF 1981 AMENDMENT

Amendment by Pub. L. 97-116 effective Dec. 29, 1981, see section
21(a) of Pub. L. 97-116, set out as a note under section 1101 of
this title.

SHORT TITLE

Section 1 of act Sept. 3, 1954, provided: "That this Act [amending this section] may be cited as the 'Expatriation Act of 1954'."

SAVINGS PROVISION

Amendment by Pub. L. 94-412 not to affect any action taken or proceeding pending at the time of amendment, see section 501(h) of Pub. L. 94-412, set out as a note under section 1601 of Title 50, War and National Defense.

ABOLITION OF
IMMIGRATION AND NATURALIZATION SERVICE
AND
TRANSFER OF FUNCTIONS

For abolition of Immigration and Naturalization Service, transfer of functions, and treatment of related references, see note set out under section 1551 of this title.

RIGHT OF EXPATRIATION

R.S. Sec. 1999 provided that: "Whereas the right of expatriation is a natural and inherent right of all people, indispensable to the enjoyment of the rights of life, liberty, and the pursuit of happiness; and whereas in the recognition of this principle this Government has freely received emigrants from all nations, and invested them with the rights of citizenship; and whereas it is
claimed that such American citizens, with their descendants, are subjects of foreign states, owing allegiance to the governments thereof; and whereas it is necessary to the maintenance of public peace that this claim of foreign allegiance should be promptly and finally disavowed: Therefore any declaration, instruction, opinion, order, or decision of any officer of the United States which denies, restricts, impairs, or questions the right of expatriation, is declared inconsistent with the fundamental principles of the Republic."

Exhibit I

Summary
of
Expatriation

Expatriation is the voluntary act of abandoning one's country and becoming the citizen or subject of another. It is strictly governed by federal statue and is considered a natural and inherent right of all persons.

Expatriation requires that a potential expatriate voluntarily and deliberately intend to relinquish United States citizenship before his act of expatriation is effective.

Expatriation may be accomplished by naturalization and becoming a naturalized citizen or subject of a foreign sovereign

Expatriation may be accomplished by formal declaration of allegiance to a foreign state. The underlying rational is akin to the biblical maxim that one cannot serve two masters.

Expatriation may be accomplished by employment by foreign sovereign and is effectively a combination of the above two methods of expatriation: naturalization and declaration of allegiance to a foreign state. The nature of the position, office, or post held by the individual must be one that requires either nationality of, or an oath of allegiance to, a foreign state.

Exhibit J

Ambassadors and Consuls

4 Am Jur 2d

§ 3 Jurisdiction of courts in actions by and against diplomatic officials.

The Constitution of the United States declares that the judicial power of the United States extends to all cases affecting ambassadors, other public ministers, and consuls, and in such cases the Supreme Court of the United States shall have original jurisdiction. By statue, the Supreme Court of the United States has original and exclusive jurisdiction of all actions or proceedings against ambassadors or other public ministers of foreign states or their domestic servants, not inconsistent with the law of nations, and original but not exclusive jusisdiction of all actions and proceedings brought by ambassadors or other public ministers of foreign states.

§ 4 Generally.

By the law of nations, ambassadors and other public ministers serving in a foreign country are absolutely exempt from allegiance to the state to which they are sent; they are not subject to its laws, and their persons are inviolable.

The rule that courts have no jurisdiction over a foreign sovereign extends also to its ambassadors and ministers. In a statute first enacted in 1790, it is provided that whenever any writ or process is sued out

or prosecuted by any person in any court of the United States or of a state or by any judge or justice whereby the person of any ambassador or public minister of any foreign prince or state, authorized and received as such by the President, or any domestic or domestic servant of any such minister is arrested or imprisoned or his goods or chattels are distrained, seized, or attached, such writ or process shall be deemed void. It is also provided that whenever any writ or process is sued out in violation of this prohibition, every person by whom the same is obtained or prosecuted, whether as a party or as attorney or as solicitor, and every officer concerned in executing it, shall be deemed a violator of the laws of nations and a disturber of the public repose, and shall be subject to the penalty provided by statute. ***

See: US Const Art 2, § 2; Wallace v. United States 133 US 180, 33 L. Ed 571, 10 S Ct 251; United States v. Langston, 118 US 389, 30 L. Ed 164, 6 S Ct 1185; 22 USC §§ 866 et seq; 22 USC § 900; 28 USC § 1251; 1 Am Jur Pl & Pr Forms 1:42; Davis v. Packard (US) 8 Pet 312, 8 L. Ed 957; Davis v. Packard (US) 7 Pet 276, 8 L. Ed 684; Davis v. Packard (US) 6 Pet 41, L. Ed 312; United States v. Ortega, 11 Wheat (US) 467, 6 L. Ed 521; The Exchange v. M'Faddon, 7 Cranch (US) 116, 3 L. Ed 287; People v. McLeod, 1 Hill (NY) 377, 25 Wend 483; Raymond v. Leishman, 243 Pa 64, 89 A 791; Annotations: 1 ALR 1159; United States v. Wong Kim Ark, 169 US 649, 42 L. Ed 890, 18 S Ct 456; M'Ilvaine v. Coxe, 4 Cranch (US) 209, 2 L. Ed 598; State v. De La Foret, 11 SCL (2 Nott & M'C) 217; International Law (Rev ed § 34; Annotations: 99 L. Ed 418; Arcaya v.

Perez (DC NY) 145 F Supp 464, affd (CA2) 244 F2d 958; 22 USC § 252 (codification of the Act of April 30, 1790, 1 Stat. at L.117, chap 9 drawn from statue, 7 Anne ch 12); Re Baiz, 135 US 403, 34 L. Ed 222, 10 S Ct 854; 22 USC § 252 § 8 infra; Haley v. State, 200 Md 72, 88 A2d 312; 22 USC § 253; 22 USC § 253; 22 USC § 254; 26 USC §§893, 7511; 39 USC §§ 336, 4168;

x §

End EXHIBIT - O-1

EXHIBIT - O-2

ASSEVERATION
of
Patrick-Walsh: Faucher

RELEASE of APPOINTMENT
Expatriation

Social Security Administration

Comes now Patrick-Walsh: Faucher, who is of lawful age and sound mind, who is a competent witness and is telling the truth, as in let my Yea be yea and my Nay be nay, voluntarily relating the following facts and stating these facts are true and represent the best of my present knowledge, recollection, and belief.

I was born on the fourth Day of September month, in the Year of the Lord nineteen-hundred and forty-eight, in Massachusetts republic, one of the Original founding states for the united States of America. I am the offspring of Ivor Henry Faucher and the child of Barbara Francis (Walsh) Faucher, my parents. I am not now nor have I ever been a British Subject. My parents were not British subjects.

This Release of Appointment functions as a NOTICE under Public Law, 15 United States Statutes at Large, Chapter 249 § 1, pages 223-224 (July 27th, 1868), and serves as notice unto all government and quasi government employees, et. al., and all corporations and trusts, et. al., that the below signed

individual may legally and lawfully expatriate out of the jurisdiction of the United States into the jurisdiction of a Sovereign State and Claim State Citizenship therein, namely the Kingdom of Israel, Elohim Dominion, as an Israelite.

This is a Release of Appointment made under Laws of Massachusetts commonwealth and said release constitutes a Rescission of Contract.

At an age of minority, and lacking in needful and necessary knowledge and education, I was misinformed that the law required that I have a Social Security Card and Number before I could be compensated for my labor. Based on that fraud and the ensuing damages, I unwittingly applied for a Social Security Card and was issued a Number [***-**-****].

The application and contract that resulted in the issuance of the above Social Security Number is invalid because of fraud with damages and because I did not have capacity to sign said application and enter into a binding contract.

Because the Supreme Court has determined that fraud vitiates (invalidates from the beginning) the most solemn contracts and even judgements, the Social Security Card inscribed with a Name [Patrick W. Faucher] and with a Number [***-**-****] that was allegedly issued is null and void, ab initio, as if it had never been issued, because of fraud with damages by the Social Security Administration.

Patrick-Walsh: Faucher is hereby and herein completely released out of Social Security application, Social Security contract, Social Security Number, Social Security benefits, Social Security obligations, and other Social Security entrapments and entanglements. Said release is absolute, unconditional, and with prejudice, and (the) Social Security Administration is unconditionally released out of all obligations on behalf of Patrick-Walsh: Faucher, without consideration for Social Security Administration. Patrick-Walsh: Faucher will not perform on any alleged Social Security application, contract, scheme, or license.

This release is deemed a waiver of all defenses by assent, consent, and agreement on the part of the Social Security Administration, including but not limited by (expansive context), affirmation defense, legal defense, meritorious defense, partial defense, peremptory defense, personal defense, real defense, or equitable defense by the Social Security Administration as well as the Principal and Agents of the Social Security Administration, et. al., jointly and severally. The above described Social Security Card and Number is enclosed for cancellation.

That, with this Declaration and Statement of Intent and Purpose, it is my intent to practice the whole Law of God as outlined in the Mosaic Law (Holy Scriptures), composed of seven-hundred-and-fifty-nine (759) laws, statutes, judgements, and commandments. This is my duty based upon my religious studies and training and it is my true and sincerely held religious

belief and conviction. It is not possible for me to perform my duty to God, under the Contract I have with Him, and perform under the laws of the United States (united States of America) as "no man can serve two masters..." according to Matthew 6:24.

I have a true belief in The God of Abraham, Isaac, and Jacob, The Creator of the Universe, Elohim, and He requires that I follow the Imprimatur of Congress in 97 Pub. L. 280, and that I obey and practice the teachings of the Holy Scriptures.

As a result of my religious training, studies, and beliefs, I have arrived at a true and sincere belief in God - The God of Abraham, Isaac, and Jacob, The Creator of the Universe, The God of Creation, The Creator God, The Supreme Being, Elohim, and He requires, and it is my obligation and duty, that I obey, follow, and practice His teachings as contained in the Holy Scriptures, the Testaments (The Holy Bible), sworn-to by Himself as there is no one higher, and these beliefs are my true and sincerely held beliefs as an individual.

God, The Creator of the Universe, and Congress, the god of the United States, are in agreement with 97 Pub. L. 280, that I must study and apply the teachings of the Holy Scriptures. The Scriptures (Holy Bible), as opposed to all others, are the standard for my conduct under the free exercise clause found at Amendment the First, the Bill of Rights, the Constitution for the united States of America.

In furtherance of my duty to God and my fellow Citizens, I hereby declare and make a matter of public record my intention to study and teach these and other laws and to promote the observance, by others, of God's Holy Laws.

Furthermore I hereby declare and make a matter of public record my intention to expatriate from the United States, the united States of America, the Massachusetts commonwealth (State of Massachusetts) to the Kingdom of Israel, Elohim Dominion.

Notice to the Agent is notice upon the Principal. Notice to the Principal is notice upon the Agent. The doctrine of estoppel by acquiescence prevails. This document is the preparation of the undersigned.

Before the Almighty God and under His statues, I declare that the foregoing is true and complete to the best of my present knowledge and recollection in accord with my true and sincere religious beliefs and convictions.

I reserve all my rights at all times and waive none of my rights at any time especially my right to time and travel.

Signed, dated, and executed this twentieth day of May month, in the year two-thousand and eight, anno Domini.

s/ Patrick-Walsh: Faucher
Patrick-Walsh: Faucher as:

"But let your communication be, Yea, yea; Nay, nay: for whatsoever is more than these cometh of evil." Matthew 5:37 and "But above all things, my brethren, swear not, neither by heaven, neither by the earth, neither by any other oath: but let your yea be yea; and your nay be nay; lest ye fall into condemnation." James 5:12

Witnessed by:

1. s/ David John Wallace
Print: David John Wallace

2. s/ James D Gibson
Print: James D Gibson

3. s/ Madison A Smith
Print: Madison A Smith as:

"... at the mouth of two witnesses, or at the mouth of three witnesses, shall the matter be established." Deuteronomy 19:15

End EXHIBIT - O-2

EXHIBIT - P

Certification of Letter of Credence

Greetings and Salutations

Know all men by these presents that the individual identified in the Letter of Credence , Authorization Number: AMB-19821004-pwgf- 20040412-20080527, to whom the Letter of Credential is issued, is a Citizen of the Kingdom of Israel, and is a practitioner of the Laws of the Kingdom of Israel, bound thereby by the edict of the King. By the Law of Nations the Bearer of said Letter of Credential is entitled to diplomatic immunity as a diplomatic representative of the Kingdom of Israel and His Majesty, Elohim.

Be it known that Patrick-Walsh: Faucher is the true holder in due course of said Letter of Credential and that he, as the true holder in due course, has the honor and duty of rightfully possessing, presenting, and using the Letter of Credential arising by and from the authority of the Holy Scriptures and the Words and Speakings therein, being the Word of God, The Truth, as sworn to by God Himself, Elohim, as there is no one higher.

The Letter of Credential is the accrediting instrument duly conferring upon Patrick-Walsh: Faucher the diplomatic authority of Ambassador, an authority conferred by Elohim Himself, The God of Abraham, Isaac, and Jacob, and serves to identify Patrick-Walsh: Faucher as a lawful holy diplomatic Ambassador of the

Kingdom of Israel. See: 2 Corinthians 5:20

This certification of the Letter of Credence is officially executed in accordance with the Mosaic Laws of God. Ambassador Patrick-Walsh: Faucher by his own hand, in blue ink, affixed his autograph to the document in question in the presence of three witnesses: David John Wallace, James D. Gibson, and Madison A. Smith. The Letter of Credence attached hereto is a TRUE COPY thereof.

As Ambassador of the Kingdom of Israel, I hereby certify the genuineness of the original autograph and certify the genuineness of the official status and position as Ambassador ascribed to Patrick-Walsh: Faucher as it appears on the Letter of Credential.

s/ Patrick-Walsh: Faucher Auth. Rep.
Authorized Signature

Executed and signed this 25th day of January month in the year 2009, a.D. year

L.S.

Letter of Credence

Greetings and Salutations

Know all men by these presents that the individual identified herein, to whom this Letter of Credential is issued, is a Citizen of the Kingdom of Israel, and is a practitioner of the Laws of the Kingdom of Israel, bound hereby by the edict of the King. By the Law of Nations the Bearer is entitled to diplomatic immunity as a diplomatic representative of the Kingdom of Israel and His Majesty, Elohim.

His Majesty hereby requests of whom it may concern to permit this Citizen of the Kingdom of Israel named herein to pass without hindrance and in case of need to give said citizen all lawful aid.

Know all men by these presents that Patrick-Walsh: Faucher is the holder in due course of this Letter of Credential and that he, as the true holder in due course, has the honor and duty of rightfully possessing and presenting this Letter of Credential arising from the Holy Scriptures and the Words and Speakings therein, being the Word of God, The Truth, as sworn to by God Himself, Elohim, as there is no one higher.

This Letter of Credential is an accrediting instrument duly conferring upon Patrick-Walsh: Faucher the diplomatic authority of Ambassador, an authority conferred by Elohim Himself, The God of Abraham, Isaac, and Jacob, and serves to identify Patrick-Walsh: Faucher as a lawful holy diplomatic Ambassador of the

Kingdom of Israel. See: 2 Corinthians 5:20

This Ambassador is under the protection of the Law of Nations; In passing through the country in which he serves, he only requires a passport from his own Kingdom, certifying to his official character. See: Halleck's International Law

This document gives rise to a claim to credit, belief, and confidence with reliance of the mind upon evidence of facts derived from other sources than personal knowledge, belief, credit, or confidence. As: To give credence to the Scripture miracles. --Trench; or as: An assertion which might easily find credence. -- Macaulay.

In judging the veracity of this instrument one must adopt the mental attitude that something is believable and should be accepted as true or valid and as an acceptance and trustworthiness based upon faith in the Holy Scriptures.

This original and unique document attests to the power of the diplomatic Ambassador named herein to act for His Majesty, Elohim, and the Kingdom of Israel. The document certifies the appointment of Patrick-Walsh: Faucher as such and it is requested that full faith and credit be given to what the Ambassador shall do and say on the part of His court.

The general objects of his mission are enumerated and listed without limitation and cited herein:

Deuteronomy 29:10-15

10. Ye stand this day all of you before the Lord your God; your captains of your tribes, your elders, and your officers, with all the men of Israel,
11. Your little ones, your wives, and thy stranger that is in thy camp, from the hewer of thy wood unto the drawer of thy water:
12. That thou shouldest enter into covenant with the Lord thy God, and into his oath, which the Lord thy God maketh with thee this day:
13. That he may establish thee today for a people unto himself, and that he may be unto thee a God as he hath said unto thee, and as he hath sworn unto thy fathers, to Abraham, to Isaac, and to Jacob.
14. Neither with you only do I make this covenant and this oath;
15. But with him that standeth here with us this day before the Lord our God, and also with him that is not here with us this day.

Ezekiel 3:16-21

16. And it came to pass at the end of seven days, that the word of the Lord came to me, saying,
17. Son of man, I have made thee a watchman unto the house of Israel: therefore hear the word at my mouth, and give them warning from me.
18. When I say unto the wicked, Thou shalt surely die; and thou givest him not warning, nor speakest to warn the wicked from his wicked way, to ave his life; the same wicked man shall

die in his iniquity; but his blood will I require at thine hand.

19. Yet if thou warn the wicked, and he turn not from his wickedness, nor from his wicked way, he shall die in his iniquity, but thou hast delivered thy soul.
20. Again, When a righteous man doth turn from his righteousness, and commit iniquity, and I lay a stumblingblock before him, he shall die: because thou hast not given him warning, he shall die in his sin, and his righteousness which he hath done shall not be remembered; but his blood I will require at thine hand.
21. Nevertheless if thou warn the righteous man, that the righteous sin not, and he doth not sin, he shall surely live, because he is warned; also thou hast delivered thy soul.

Revelation 18:4

4. And I heard another voice from heaven, saying, Come out of her, my people, that ye be not partakers of her sins, and that ye receive not of her plagues.

Mark 16:15

15. And he said unto them, Go ye into all the world, and preach the gospel to every creature.

1 John 2:3-6

3. And hereby we do know that we know him, if we keep his commandments.
4. He that saith, I know him, and keepeth not his commandments, is a liar, and the truth is not

in him.

5. But whoso keepeth his word, in him verily is the love of God perfected: hereby know we that we are in him.
6. He that saith he abideth in him ought himself also so walk, even as he walked.

1 John 5:2-3

2. By this we know that we love the children of God, when we love God, and keep his commandments.
3. For this is the love of God, that we keep his commandments: and his commandments are not grievous.

2 Corinthians 5:20

20. Now then we are ambassadors for Christ, as though God did beseech you by us: we pray you in Christ's stead, be ye reconciled to God.

Matthew 6:24

24. No man can serve two masters: for either he will hate the one, and love the other; or else he will hold to the one, and despise the other. Ye cannot serve God and mammon.

Matthew 10:16-20

16. Behold, I send you forth as sheep in the midst of wolves: be ye therefore wise as serpents, and harmless as doves.
17. But beware of men: for they will deliver you up to the councils, and they will scourge you in their synagogues;

18. And ye shall be brought before governors and kings for my sake, for a testimony against them and the Gentiles.
19. But when they deliver you up, take no thought how or what ye shall speak; for it shall be given you in that same hour what ye shall speak.
20. For it is not ye that speak, but the Spirit of your Father which speaketh in you.

Matthew 7:21-23

21. Not everyone that saith unto me, Lord, Lord, shall enter into the kingdom of heaven; but he that doeth the will of my Father which is in heaven.
22. Many will say unto me in that day, Lord, Lord, have we not prophesied in thy name? And in thy name have cast out devils? And in thy name done many wonderful works?
23. And then will I profess unto them, I never knew you; depart from me, ye that work iniquity.

I have a true belief in God and He requires that I follow the Imprimatur of Congress in 97 Pub. L. 280, and that I obey and practice the teachings of the Holy Scriptures. As a result of my religious training, studies, and beliefs, I have a true belief in God, The God of Abraham, Isaac, and Jacob, The Creator of the Universe, The God of Creation, The Creator God, The Supreme Being, Elohim, and He requires, and it is my obligation and duty, that I obey, follow, and practice His teachings as contained in the Holy Scriptures, the

Testaments therein sworn-to by Himself as there is no one higher, and these beliefs are my true and sincerely held beliefs as an individual.

God, The Creator of the Universe, and Congress, the god of the United States, are in agreement with 97 Pub. L. 280, that I must study and apply the teachings of the Holy Scriptures. The Scriptures (The Holy Bible), as opposed to all others, are the standard for my conduct.

I, Patrick-Walsh: Faucher, do hereby state the foregoing to be true and correct to the best of my present knowledge, recollection, and belief, and I do hereby accept the duties and obligations laid upon me by His Majesty, Elohim.

s/ Patrick-Walsh: Faucher
Patrick-Walsh: Faucher — Bearer

Post date: Signed this 27th day of
May month in the year 2008, a.D. year

as:
"But let your communication be, Yea, yea; Nay, nay: for whatsoever is more than these cometh of evil." Matthew 5:37 and "But above all things, my brethren, swear not, neither by heaven, neither by the earth, neither by any other oath: but let your yea be yea; and your nay be nay; lest ye fall into condemnation." James 5:12

Witnessed by:

1. s/ David John Wallace
Print: David John Wallace

2. s/ James D Gibson
Print: James D Gibson

3. s/ Madison A Smith
Print: Madison A Smith as:

"... at the mouth of two witnesses, or at the mouth of three witnesses, shall the matter be established." Deuteronomy 19:15

Date of Authorization: October 4th, 1982
Issued: April 12th, 2004
Date of Expiration:. The protocol forces me to stay in office until the arrival of the replacement.
Authorization Number: AMB-19821004-pwgf-20040412-20080527

LETTER OF CREDENCE. In international law. The document which accredits an ambassador, minister, or envoy to the court or government to which he is sent; i.e., certifies to his appointment and qualification, and bespeaks credit for his official actions and representations.

See: The Holy Scriptures (the Holy Bible); 97 Pub. L. 280; 96 Stat. 1211 (Oct 4 1982); 103 Pub. L.141; 107 Stat. 1488 (Nov 16 1993); 88 Pub. L. 352; 78 Stat. 241 (July 2, 1964); 82 Pub. L. 324; 66 Stat. 64, (Apr 17, 1952 as amended); 100 Pub. L. 307 (May 5, 1988); UN 217 A (III) (10 December 1948); US v. Seeger, 380 U. S. 163 (1965)

Law of Nations - Ambassadors are exempt from laws of host nations.

End EXHIBIT - P

EXHIBIT - R

Petitioner
Docket No.: 27749-08

Religious Objector

Laws Relied Upon by the
Petitioner

Exhibit R - 1:	Laws, Statutes, and Proclamations in support, p. -1094-
Exhibit R - 2:	Ivan Panin's research concerning Bible's truth, p. -1103-
Exhibit R - 3:	Ambassadors and Consuls, 4 Am Jur 2d, p. -1105
Exhibit R - 4:	Citizenship, 3 Am Jur 2d, p. -1107
Exhibit R - 5:	Seeger, p. -1108-
Exhibit R - 6:	Bouvier's Law Dictionary, Rescission of Contracts, p. -1146
Exhibit R - 7:	Universal Declaration of Human Rights, p. -1148-
Exhibit R - 8:	US v Fox, diplomatic passport issue, p. -1158-

Exhibit R - 1

Petitioner
Docket No.: 27749-08

Religious Objector
Seventeen (17) Pages

Public Law 97-280
96 Stat. 1211
S. J. Res. 165
H. J. Res. 487
97th Congress declared 1983 "Year of the Bible" on Oct. 4, 1982
Proclamation 5018, Year of the Bible
Executive Order 6100, International Year of Bible Reading, 1990
Public Law 103-141 - 42 USC Chapter 21B, Religious Freedom Restoration
Public Law 101-209 - International Year of Bible Reading, 1989
Proclamation - Year of the Bible, 1983
S. J. Res. 164 designating 1990 "International Year of Bible Reading

CONGRESS DECLARES BIBLE "THE WORD OF GOD"

PUBLIC LAW 97-280 — OCT. 4, 1982

Public Law 97-280 96 Stat. 1211
97th Congress

Joint Resolution

Authorizing and requesting the President to proclaim 1983 as the "Year of the Bible".

Whereas the Bible, the Word of God, has made a unique contribution in shaping the United States as a distinctive and blessed nation and people;

Whereas deeply held religious convictions springing from the Holy Scriptures led to the early settlement of our Nation;

Whereas Biblical teachings inspired concepts of civil government that are contained in our Declaration of Independence and the Constitution of the United States;

Whereas many of our great national leaders among them Presidents Washington, Jackson, Lincoln, and Wilson—paid tribute to the surpassing influence of the Bible in our country's development, as in the words of President Jackson that the Bible is "the rock on which our Republic rests"; [sic]

Whereas the history of our Nation clearly illustrates the value of voluntarily applying the teachings of the Scriptures in the lives of individuals, families,

and societies;

Whereas this nation now faces great challenges that will test this Nation as it has never been tested before; and

Whereas that renewing our knowledge of and faith in God through Holy Scripture can strengthen us as a nation and a people: Now, therefore, be it

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the President is authorized and requested to designate 1983 as a national "Year of the Bible" in recognition of both the formative influence the Bible has been for our Nation, and our national need to study and apply the teachings of the Holy Scriptures.

Approved October 4, 1982.

Pub. L. 103-141

42 USC CHAPTER 21B - RELIGIOUS FREEDOM RESTORATION 01/02/2006

Sec. 2000bb.

Congressional findings and declaration of purposes.

(a) Findings.

(b) Purposes.

2000bb-1. Free exercise of religion protected.

(a) In general.

(b) Exception.

(c) Judicial relief.

2000bb-2. Definitions.

2000bb-3. Applicability.

(a) In general.

(b) Rule of construction.

(c) Religious belief unaffected.

2000bb-4. Establishment clause unaffected.

-End-

42 USC Sec. 2000bb 01/02/2006

TITLE 42 - THE PUBLIC HEALTH AND WELFARE

CHAPTER 21B,

RELIGIOUS FREEDOM RESTORATION

Sec. 2000bb. Congressional findings and declaration of purposes

(a) Findings

The Congress finds that -

(1) the framers of the Constitution, recognizing free exercise of religion as an unalienable right, secured its protection in the First Amendment to the Constitution;

(2) laws "neutral" toward religion may burden religious exercise as surely as laws intended to

interfere with religious exercise;

(3) governments should not substantially burden religious exercise without compelling justification;

(4) in Employment Division v. Smith, 494 U.S. 872 (1990) the Supreme Court virtually eliminated the requirement that the government justify burdens on religious exercise imposed by laws neutral toward religion; and

(5) the compelling interest test as set forth in prior Federal court rulings is a workable test for striking sensible balances between religious liberty and competing prior governmental interests.

(b) Purposes

The purposes of this chapter are -

(1) to restore the compelling interest test as set forth in Sherbert v. Verner, 374 U.S. 398 (1963) and Wisconsin v. Yoder, 406 U.S. 205 (1972) and to guarantee its application in all cases where free exercise of religion is substantially burdened; and

(2) to provide a claim or defense to persons whose religious exercise is substantially burdened by government.

(Pub. L. 103-141, Sec. 2, Nov. 16, 1993, 107 Stat. 1488.)

REFERENCES IN TEXT

This chapter, referred to in subsec. (b), was in the original "this Act", meaning Pub. L. 103-141, Nov. 16, 1993, 107 Stat. 1488, which is classified principally to this chapter. For complete classification of this Act to the Code, see Short Title note below and Tables.

SHORT TITLE

Section 1 of Pub. L. 103-141 provided that: "This Act [enacting this chapter and amending section 1988 of this title and section 504 of Title 5, Government Organization and Employees] may be cited as the 'Religious Freedom Restoration Act of 1993'."

-End-

42 USC Sec. 2000bb-1 01/02/2006
TITLE 42, PUBLIC HEALTH AND WELFARE
CHAPTER 21B
RELIGIOUS FREEDOM RESTORATION

Sec. 2000bb-1. Free exercise of religion protected

(a) In general

Government shall not substantially burden a person's exercise of religion even if the burden results from a rule of general applicability, except as provided in subsection (b) of this section.

(b) Exception

Government may substantially burden a person's exercise of religion only if it demonstrates that application of the burden to the person -

(1) is in furtherance of a compelling governmental interest; and

(2) is the least restrictive means of furthering that compelling governmental interest.

(c) Judicial relief

A person whose religious exercise has been burdened in violation of this section may assert that violation as a claim or defense in a judicial proceeding and obtain

appropriate relief against a government. Standing to assert a claim or defense under this section shall be governed by the general rules of standing under article III of the Constitution.

(Pub. L. 103-141, Sec. 3, Nov. 16, 1993, 107 Stat. 1488.)

-End-

42 USC Sec. 2000bb-2 01/02/2006
TITLE 42, PUBLIC HEALTH AND WELFARE
CHAPTER 21B
RELIGIOUS FREEDOM RESTORATION

Sec. 2000bb-2. Definitions
As used in this chapter -

(1) the term "government" includes a branch, department, agency, instrumentality, and official (or other person acting under color of law) of the United States, or of a covered entity;

(2) the term "covered entity" means the District of Columbia, the Commonwealth of Puerto Rico, and each territory and possession of the United States;

(3) the term "demonstrates" means meets the burdens of going forward with the evidence and of persuasion; and

(4) the term "exercise of religion" means religious exercise, as defined in section 2000cc-5 of this title.

(Pub. L. 103-141, Sec. 5, Nov. 16, 1993, 107 Stat. 1489; Pub. L.
106-274, Sec. 7(a), Sept. 22, 2000, 114 Stat. 806.)

AMENDMENTS

2000 - Par. (1). Pub. L. 106-274, Sec. 7(a)(1), substituted "or of a covered entity" for "a State, or a subdivision of a State".

Par. (2). Pub. L. 106-274, Sec. 7(a)(2), substituted "term 'covered entity' means" for "term 'State' includes".

Par. (4). Pub. L. 106-274, Sec. 7(a)(3), substituted "religious exercise, as defined in section 2000cc-5 of this title" for "the exercise of religion under the First Amendment to the Constitution".

-End-

42 USC Sec. 2000bb-3 01/02/2006
TITLE 42, PUBLIC HEALTH AND WELFARE
CHAPTER 21B
RELIGIOUS FREEDOM RESTORATION

Sec. 2000bb-3. Applicability

(a) In general

This chapter applies to all Federal law, and the implementation of that law, whether statutory or otherwise, and whether adopted before or after November 16, 1993.

(b) Rule of construction

Federal statutory law adopted after November 16, 1993, is subject to this chapter unless such law explicitly excludes such application by reference to this chapter.

(c) Religious belief unaffected

Nothing in this chapter shall be construed to authorize

any government to burden any religious belief.

(Pub. L. 103-141, Sec. 6, Nov. 16, 1993, 107 Stat. 1489; Pub. L. 106-274, Sec. 7(b), Sept. 22, 2000, 114 Stat. 806.)

AMENDMENTS
2000 - Subsec. (a). Pub. L. 106-274 struck out "and State" after "Federal".

42 USC Sec. 2000bb-4 01/02/2006
TITLE 42, PUBLIC HEALTH AND WELFARE
CHAPTER 21B
RELIGIOUS FREEDOM RESTORATION

Sec. 2000bb-4. Establishment clause unaffected

Nothing in this chapter shall be construed to affect, interpret, or in any way address that portion of the First Amendment prohibiting laws respecting the establishment of religion (referred to in this section as the "Establishment Clause"). Granting government funding, benefits, or exemptions, to the extent permissible under the Establishment Clause, shall not constitute a violation of this chapter. As used in this section, the term "granting", used with respect to government funding, benefits, or exemptions, does not include the denial of government funding, benefits, or exemptions.

(Pub. L. 103-141, Sec. 7, Nov. 16, 1993, 107 Stat. 1489.)

-End-

Exhibit R - 2
Ivan Panin

"The words of the Lord are pure words: as silver tried in a furnace on the earth, refined seven times." - Psalm 12:6. Ivan Panin discovered an elaborate mathematical pattern within the Bible far beyond human ability to construct. Read excerpts from Panin's work and verification by the Nobel Research Foundation.

In 1882 Ivan Panin graduated from Harvard a brilliant mathematician. Aware of the numerical values of the Greek and Hebrew alphabets, Panin replaced the letters with their corresponding numbers in Scripture. His trained mind saw an elaborate mathematical pattern, far beyond random chance or human ability to construct. Panin devote his life to the study of Bible numerics until his death in 1942.

Panin's works of 43,000 pages of study and research along with a statement that his work was his evidence that the Bible was the Word of God was reviewed by the Nobel Research Foundation. Their reply was: "As far as our investigation gas proceeded *** we find the evidence overwhelmingly in favor of such a statement.

A challenge was issued and published in leading newspapers of the world by Panin — for anyone to offer a "natural explanation" or refute the facts. Not a single person was able to do so.

The Holy Scriptures are sworn to by God Himself as

there is no one higher.

Exhibit R - 3

Ambassadors and Consuls
4 Am Jur 2d
B. Privileges and Immunities

§ 4. Generally.

By the law of nations, ambassadors and other public ministers serving in a foreign country are absolutely exempt from allegiance to the state to which they are sent; they are not subject to its laws, and their persons are inviolable.

They are also exempt from the presumption of domicile attaching to continuous residence in a particular place.

The rule that courts have no jurisdiction over a foreign sovereign extends also to its ambassadors and ministers. In a statute first enacted in 1790 it is provided that whenever any writ or process is sued out or prosecuted by any person in any court of the United States or a state or by any judge or justice whereby the person of any ambassador or public minister of any foreign prince or state, authorized and received as such by the President[1], or any domestic or diplomatic servant of any such minister is arrested or imprisoned or his goods or chattels are distrained, seized, or attached, such writ or process shall be deemed void. It is also provided that whenever any wit or process is

[1]Ambassadors of the Kingdom of Israel were authorized and received as such when Congress passed Pub. L. 97-280. See: 2 Cor 5:20 Ambassadorship.

sued out in violation of this prohibition, every person by whom the same is obtained or prosecuted, whether as a party or as attorney or as solicitor, and every officer concerned in executing it, shall be deemed a violator of the laws of nations and a disturber of the public repose, and shall be subject to the penalty provided by statute. However, the latter statute does not apply in any case where the person against whom the process is issued is a domestic servant of an ambassador or a public minister, unless the name of the servant has, before the issuing of the process, been registered in the Department of State, and transmitted by the Secretary of State to the marshal of the District of Columbia, who shall upon receipt thereof post the same in some public place in his office.

§ 5. Persons entitled to immunity
§ 6. Diplomat en route, or whose mission terminated
§ 8. Immunity from liability, or from seizure of goods, for debts
§ 9. Immunity from arrest and prosecution
§ 10. Claim or waiver of immunity

See also: • Acts 5:29; • Ezekial 3:16-21; • Mathiew 7:21-23 (authorizes petitioner to represent God to the United States and states as His Ambassador; • Deut 29:10-15 (authorizes petitioner to represent God to the United States and states as His Ambassador; • Mathiew 6:24; • Revelation 18:4; • Mark 16:15; • 2 Corenthiens 5:20; • 1 John 2:3, 4; • Mathiew 10:16-20; • Mark 10:30; • Romans 13:1-6

Exhibit R - 4

3 Am Jur 2d, Citizenship

VII. CITIZENSHIP
A. In General
§ 115. Generally; definitions and attributes
Ambassador in International Law
Denizen
Expatriation

p. 491, Am Jur

Generally it is presumed, at least until the contrary is shown, that every person is a citizen of the country in which he resides; Shelton v. Tiffin, 6 How. (U.S.) 163, 12 L. Ed. 387; Moyneaux v. Seymour, 30 Ga. 440, 76 Am. Dec. 662; State v. Haynes, 54 Ia. 109, 6 N. W. 156; Moore v. Wilson's Adm'rs, 10 Yerg. (Tenn.) 406; Quinby v. Duncan, 4 Harr. (Del.) 383.

Where it is shown that a person was once a citizen of a foreign country even though residing in another, the presumption is, until the contrary appears, that he still remains such: Hauenstein v. Lynham, 100 US 483, 25 L. Ed. 628; Ehrlich v. Webber, 114 Tenn. 711, 88 S.W. 188; Bode v. Trimmer, 82 Cal. 513, 23 Pac. 187; Charles Green's Son v. Salns, 31 Fed. 106.

Evidence of foreign birth overcomes the presumption of citizenship raised by residence and raises the presumption of citizenship of the country of birth: State v. Jackson, 70 Vt. 504, 65 Atl. 657. 8 L. R. A. (N.S.) 1245.

Exhibit R - 5

United States v. Seeger
380 US 163

Syllabus

Test of religious belief:

Religious training and belief,
by an individual having an individual belief,
in a relation to God,
involving duties superior to man's relation,
that are truly held,
with a sincere belief.

Excluded: Political; sociological, philosophical, economic, and personal moral code.

Local boards and courts are to decide whether the objector's beliefs are sincerely held and whether they are, in his own scheme of things, religious; they are not to require proof of the religious doctrine nor are they to reject beliefs because they are not comprehensible. Pp. 184-185.

Also see: United States v. Ballard, 322 U.S. 78, 8 (1944): "Men may believe what they cannot prove. They may not be put to the proof of their religious doctrines or beliefs. Religious experiences which are as real as life to some may be incomprehensible to others."

(continued)

UNITED STATES SUPREME COURT

U.S. v. SEEGER, 380 U.S. 163 (1965)

380 U.S. 163

UNITED STATES v. SEEGER.
CERTIORARI TO THE UNITED STATES COURT OF APPEALS FOR THE SECOND CIRCUIT.
No. 50.
Argued November 16-17, 1964.
Decided March 8, 1965. *

[Footnote *] Together with No. 51, United States v. Jakobson, on certiorari to the same court, and No. 29, Peter v. United States, on certiorari to the United States Court of Appeals for the Ninth Circuit.

These three cases involve the exemption claims under 6 (j) of the Universal Military Training and Service Act of conscientious objectors who did not belong to an orthodox religious sect. Section 6 (j) excepts from combatant service in the armed forces those who are conscientiously opposed to participation in war by reason of their "religious training and belief," i. e., belief in an individual's relation to a Supreme Being involving duties beyond a human relationship but not essentially political, sociological, or philosophical views or a merely personal moral code. In all the cases convictions were obtained in the District Courts for refusal to submit to induction in the armed forces; in Nos. 50 and 51 the Court of Appeals reversed and in No. 29 the conviction was affirmed. Held:

1. The test of religious belief within the meaning of

the exemption in 6 (j) is whether it is a sincere and meaningful belief occupying in the life of its possessor a place parallel to that filled by the God of those admittedly qualified for the exemption. Pp. 173-180.

(a) The exemption does not cover those who oppose war from a merely personal moral code nor those who decide that war is wrong on the basis of essentially political, sociological or economic considerations rather than religious belief. P. 173.

(b) There is no issue here of atheistic beliefs and accordingly the decision does not deal with that question. Pp. 173-174.

(c) This test accords with long-established legislative policy of equal treatment for those whose objection to military service is based on religious beliefs. Pp. 177-180.

2. Local boards and courts are to decide whether the objector's beliefs are sincerely held and whether they are, in his own scheme of things, religious: they are not to require proof of the religious [380 U.S. 163, 164] doctrines nor are they to reject beliefs because they are not comprehensible. Pp. 184-185.

3. Under the broad construction applicable to 6 (j) the applications involved in these cases, none of which was based on merely personal moral codes, qualified for exemption. Pp. 185-188.

326 F.2d 846 and 325 F.2d 409, affirmed; 324 F.2d 173, reversed.

Solicitor General Cox argued the cause for the United States in all cases. Assistant Attorney

General Miller was with him on the briefs in all cases. Ralph S. Spritzer was with him on the briefs in Nos. 50 and 51, and Marshall Tamor Golding was with him on the briefs in No. 50.

Duane B. Beeson argued the cause and filed a brief for petitioner in No. 29.

Kenneth W. Greenawalt argued the cause and filed a brief for respondent in No. 50.

Herman Adlerstein argued the cause and filed a brief for respondent in No. 51.

Briefs of amici curiae, urging affirmance in Nos. 50 and 51 and reversal in No. 29, were filed by Alfred Lawrence Toombs and Melvin L. Wulf for the American Civil Liberties Union, and by Leo Pfeffer, Shad Polier, Will Maslow and Joseph B. Robison for the American Jewish Congress. Briefs of amici curiae, urging affirmance in No. 50, were filed by Herbert A. Wolff, Leo Rosen, Nanette Dembitz and Nancy F. Wechsler for the American Ethical Union, and by Tolbert H. McCarroll, Lester Forest and Paul Blanshard for the American Humanist Association.

MR. JUSTICE CLARK delivered the opinion of the Court.

These cases involve claims of conscientious objectors under 6 (j) of the Universal Military Training and Service Act, 50 U.S.C. App. 456 (j) (1958 ed.), which exempts from combatant training and service in the armed forces of the United States those persons who by [380 U.S. 163, 165] reason of their religious training and belief are conscientiously opposed to participation in war in any form. The cases were

consolidated for argument and we consider them together although each involves different facts and circumstances. The parties raise the basic question of the constitutionality of the section which defines the term "religious training and belief," as used in the Act, as "an individual's belief in a relation to a Supreme Being involving duties superior to those arising from any human relation, but [not including] essentially political, sociological, or philosophical views or a merely personal moral code." The constitutional attack is launched under the First Amendment's Establishment and Free Exercise Clauses and is twofold: (1) The section does not exempt nonreligious conscientious objectors; and (2) it discriminates between different forms of religious expression in violation of the Due Process Clause of the Fifth Amendment. Jakobson (No. 51) and Peter (No. 29) also claim that their beliefs come within the meaning of the section. Jakobson claims that he meets the standards of 6 (j) because his opposition to war is based on belief in a Supreme Reality and is therefore an obligation superior to one resulting from man's relationship to his fellow man. Peter contends that his opposition to war derives from his acceptance of the existence of a universal power beyond that of man and that this acceptance in fact constitutes belief in a Supreme Being, qualifying him for exemption. We granted certiorari in each of the cases because of their importance in the administration of the Act. 377 U.S. 922.

We have concluded that Congress, in using the expression "Supreme Being" rather than the designation "God," was merely clarifying the

meaning of religious training and belief so as to embrace all religions and to exclude essentially political, sociological, or philosophical views. We believe that under this construction, the test of belief [380 U.S. 163, 166] "in a relation to a Supreme Being" is whether a given belief that is sincere and meaningful occupies a place in the life of its possessor parallel to that filled by the orthodox belief in God of one who clearly qualifies for the exemption. Where such beliefs have parallel positions in the lives of their respective holders we cannot say that one is "in a relation to a Supreme Being" and the other is not. We have concluded that the beliefs of the objectors in these cases meet these criteria, and, accordingly, we affirm the judgments in Nos. 50 and 51 and reverse the judgment in No. 29.

THE FACTS IN THE CASES.

No. 50: Seeger was convicted in the District Court for the Southern District of New York of having refused to submit to induction in the armed forces. He was originally classified 1-A in 1953 by his local board, but this classification was changed in 1955 to 2-S (student) and he remained in this status until 1958 when he was reclassified 1-A. He first claimed exemption as a conscientious objector in 1957 after successive annual renewals of his student classification. Although he did not adopt verbatim the printed Selective Service System form, he declared that he was conscientiously opposed to participation in war in any form by reason of his "religious" belief; that he preferred to leave the question as to his belief in a Supreme Being open, "rather than answer `yes' or `no'"; that his

"skepticism or disbelief in the existence of God" did "not necessarily mean lack of faith in anything whatsoever"; that his was a "belief in and devotion to goodness and virtue for their own sakes, and a religious faith in a purely ethical creed." R. 69-70, 73. He cited such personages as Plato, Aristotle and Spinoza for support of his ethical belief in intellectual and moral integrity "without belief in God, except in the remotest sense." R. 73. His belief was found to be sincere, honest, [380 U.S. 163, 167] and made in good faith; and his conscientious objection to be based upon individual training and belief, both of which included research in religious and cultural fields. Seeger's claim, however, was denied solely because it was not based upon a "belief in a relation to a Supreme Being" as required by 6 (j) of the Act. At trial Seeger's counsel admitted that Seeger's belief was not in relation to a Supreme Being as commonly understood, but contended that he was entitled to the exemption because "under the present law Mr. Seeger's position would also include definitions of religion which have been stated more recently," R. 49, and could be "accommodated" under the definition of religious training and belief in the Act, R. 53. He was convicted and the Court of Appeals reversed, holding that the Supreme Being requirement of the section distinguished "between internally derived and externally compelled beliefs" and was, therefore, an "impermissible classification" under the Due Process Clause of the Fifth Amendment. 326 F.2d 846.

No. 51: Jakobson was also convicted in the Southern District of New York on a charge of refusing to

submit to induction. On his appeal the Court of Appeals reversed on the ground that rejection of his claim may have rested on the factual finding, erroneously made, that he did not believe in a Supreme Being as required by 6 (j). 325 F.2d 409.

Jakobson was originally classified 1-A in 1953 and intermittently enjoyed a student classification until 1956. It was not until April 1958 that he made claim to noncombatant classification (1-A-O) as a conscientious objector. He stated on the Selective Service System form that he believed in a "Supreme Being" who was "Creator of Man" in the sense of being "ultimately responsible for the existence of" man and who was "the Supreme Reality" of which "the existence of man is the result." R. 44. (Emphasis in the original.) He explained that his religious [380 U.S. 163, 168] and social thinking had developed after much meditation and thought. He had concluded that man must be "partly spiritual" and, therefore, "partly akin to the Supreme Reality"; and that his "most important religious law" was that "no man ought ever to wilfully sacrifice another man's life as a means to any other end . . . ." R. 45-46. In December 1958 he requested a 1-O classification since he felt that participation in any form of military service would involve him in "too many situations and relationships that would be a strain on [his] conscience that [he felt he] must avoid." R. 70. He submitted a long memorandum of "notes on religion" in which he defined religion as the "sum and essence of one's basic attitudes to the fundamental problems of human existence," R. 72 (emphasis in the original); he said that he believed in

"Godness" which was "the Ultimate Cause for the fact of the Being of the Universe"; that to deny its existence would but deny the existence of the universe because "anything that Is, has an Ultimate Cause for its Being." R. 73. There was a relationship to Godness, he stated, in two directions, i. e., "vertically, towards Godness directly," and "horizontally, towards Godness through Mankind and the World." R. 74. He accepted the latter one. The Board classified him 1-A-O and Jakobson appealed. The hearing officer found that the claim was based upon a personal moral code and that he was not sincere in his claim. The Appeal Board classified him 1-A. It did not indicate upon what ground it based its decision, i. e., insincerity or a conclusion that his belief was only a personal moral code. The Court of Appeals reversed, finding that his claim came within the requirements of 6 (j). Because it could not determine whether the Appeal Board had found that Jakobson's beliefs failed to come within the statutory definition, or whether it had concluded that he lacked sincerity, it directed dismissal of the indictment. [380 U.S. 163, 169]

No. 29: Forest Britt Peter was convicted in the Northern District of California on a charge of refusing to submit to induction. In his Selective Service System form he stated that he was not a member of a religious sect or organization; he failed to execute section VII of the questionnaire but attached to it a quotation expressing opposition to war, in which he stated that he concurred. In a later form he hedged the question as to his belief in a Supreme Being by saying that it depended on the

definition and he appended a statement that he felt it a violation of his moral code to take human life and that he considered this belief superior to his obligation to the state. As to whether his conviction was religious, he quoted with approval Reverend John Haynes Holmes' définition of religion as "the consciousness of some power manifest in nature which helps man in the ordering of his life in harmony with its demands . . . [; it] is the supreme expression of human nature; it is man thinking his highest, feeling his deepest, and living his best." R. 27. The source of his conviction he attributed to reading and meditation "in our democratic American culture, with its values derived from the western religious and philosophical tradition." Ibid. As to his belief in a Supreme Being, Peter stated that he supposed "you could call that a belief in the Supreme Being or God. These just do not happen to be the words I use." R. 11. In 1959 he was classified 1-A, although there was no evidence in the record that he was not sincere in his beliefs. After his conviction for failure to report for induction the Court of Appeals, assuming arguendo that he was sincere, affirmed, 324 F.2d 173.

BACKGROUND OF 6 (j).

Chief Justice Hughes, in his opinion in United States v. Macintosh, 283 U.S. 605 (1931), enunciated the rationale behind the long recognition of conscientious objection [380 U.S. 163, 170] to participation in war accorded by Congress in our various conscription laws when he declared that "in the forum of conscience, duty to a moral power higher than the State has always been maintained." At 633

(dissenting opinion). In a similar vein Harlan Fiske Stone, later Chief Justice, drew from the Nation's past when he declared that

"both morals and sound policy require that the state should not violate the conscience of the individual. All our history gives confirmation to the view that liberty of conscience has a moral and social value which makes it worthy of preservation at the hands of the state. So deep in its significance and vital, indeed, is it to the integrity of man's moral and spiritual nature that nothing short of the self-preservation of the state should warrant its violation; and it may well be questioned whether the state which preserves its life by a settled policy of violation of the conscience of the individual will not in fact ultimately lose it by the process." Stone, The Conscientious Objector, 21 Col. Univ. Q. 253, 269 (1919).

Governmental recognition of the moral dilemma posed for persons of certain religious faiths by the call to arms came early in the history of this country. Various methods of ameliorating their difficulty were adopted by the Colonies, and were later perpetuated in state statutes and constitutions. Thus by the time of the Civil War there existed a state pattern of exempting conscientious objectors on religious grounds. In the Federal Militia Act of 1862 control of conscription was left primarily in the States. However, General Order No. 99, issued by the Adjutant General pursuant to that Act, provided for striking from the conscription list those who were exempted by the States; it also established a commutation or substitution system fashioned from

earlier state enactments. With the Federal Conscription Act of 1863, [380 U.S. 163, 171] which enacted the commutation and substitution provisions of General Order No. 99, the Federal Government occupied the field entirely, and in the 1864 Draft Act, 13 Stat. 9, it extended exemptions to those conscientious objectors who were members of religious denominations opposed to the bearing of arms and who were prohibited from doing so by the articles of faith of their denominations. Selective Service System Monograph No. 11, Conscientious Objection 40-41 (1950). In that same year the Confederacy exempted certain pacifist sects from military duty. Id., at 46.

The need for conscription did not again arise until World War I. The Draft Act of 1917, 40 Stat. 76, 78, afforded exemptions to conscientious objectors who were affiliated with a "well-recognized religious sect or organization [then] organized and existing and whose existing creed or principles [forbade] its members to participate in war in any form . . . ." The Act required that all persons be inducted into the armed services, but allowed the conscientious objectors to perform noncombatant service in capacities designated by the President of the United States. Although the 1917 Act excused religious objectors only, in December 1917, the Secretary of War instructed that "personal scruples against war" be considered as constituting "conscientious objection." Selective Service System Monograph No. 11, Conscientious Objection 54-55 (1950). This Act, including its conscientious objector provisions, was upheld against constitutional attack in the Selective

Draft Law Cases, 245 U.S. 366, 389-390 (1918).

In adopting the 1940 Selective Training and Service Act Congress broadened the exemption afforded in the 1917 Act by making it unnecessary to belong to a pacifist religious sect if the claimant's own opposition to war was based on "religious training and belief." 54 Stat. 889. Those found to be within the exemption were [380 U.S. 163, 172] not inducted into the armed services but were assigned to noncombatant service under the supervision of the Selective Service System. The Congress recognized that one might be religious without belonging to an organized church just as surely as minority members of a faith not opposed to war might through religious reading reach a conviction against participation in war. Congress Looks at the Conscientious Objector (National Service Board for Religious Objectors, 1943) 71, 79, 83, 87, 88, 89. Indeed, the consensus of the witnesses appearing before the congressional committees was that individual belief - rather than membership in a church or sect - determined the duties that God imposed upon a person in his everyday conduct; and that "there is a higher loyalty than loyalty to this country, loyalty to God." Id., at 29-31. See also the proposals which were made to the House Military Affairs Committee but rejected. Id., at 21-23, 82-83, 85. Thus, while shifting the test from membership in such a church to one's individual belief the Congress nevertheless continued its historic practice of excusing from armed service those who believed that they owed an obligation, superior to that due the state, of not participating in war in any form.

Between 1940 and 1948 two courts of appeals 1 held that the phrase "religious training and belief" did not include philosophical, social or political policy. Then in 1948 the Congress amended the language of the statute and declared that "religious training and belief" was to be defined as "an individual's belief in a relation to a Supreme Being involving duties superior to those arising from any human relation, but [not including] essentially political, sociological, or philosophical views or a merely personal moral code." The only significant mention of [380 U.S. 163, 173] this change in the provision appears in the report of the Senate Armed Services Committee recommending adoption. It said simply this: "This section reenacts substantially the same provisions as were found in subsection 5 (g) of the 1940 act. Exemption extends to anyone who, because of religious training and belief in his relation to a Supreme Being, is conscientiously opposed to combatant military service or to both combatant and noncombatant military service. (See United States v. Berman [sic], 156 F. (2d) 377, certiorari denied, 329 U.S. 795.)" S. Rep. No. 1268, 80th Cong., 2d Sess., 14.

INTERPRETATION OF 6 (j).

1. The crux of the problem lies in the phrase "religious training and belief" which Congress has defined as "belief in a relation to a Supreme Being involving duties superior to those arising from any human relation." In assigning meaning to this statutory language we may narrow the inquiry by noting briefly those scruples expressly excepted from

the definition. The section excludes those persons who, disavowing religious belief, decide on the basis of essentially political, sociological or economic considerations that war is wrong and that they will have no part of it. These judgments have historically been reserved for the Government, and in matters which can be said to fall within these areas the conviction of the individual has never been permitted to override that of the state. United States v. Macintosh, supra (dissenting opinion). The statute further excludes those whose opposition to war stems from a "merely personal moral code," a phrase to which we shall have occasion to turn later in discussing the application of 6 (j) to these cases. We also pause to take note of what is not involved in this litigation. No party claims to be an atheist or attacks the statute on this ground. The question is not, therefore, one between theistic and atheistic beliefs. We do not deal with [380 U.S. 163, 174] or intimate any decision on that situation in these cases. Nor do the parties claim the monotheistic belief that there is but one God; what they claim (with the possible exception of Seeger who bases his position here not on factual but on purely constitutional grounds) is that they adhere to theism, which is the "Belief in the existence of a god or gods; . . . Belief in superhuman powers or spiritual agencies in one or many gods," as opposed to atheism. 2 Our question, therefore, is the narrow one: Does the term "Supreme Being" as used in 6 (j) mean the orthodox God or the broader concept of a power or being, or a faith, "to which all else is subordinate or upon which all else is ultimately dependent"? Webster's New International

Dictionary (Second Edition). In considering this question we resolve it solely in relation to the language of 6 (j) and not otherwise.

2. Few would quarrel, we think, with the proposition that in no field of human endeavor has the tool of language proved so inadequate in the communication of ideas as it has in dealing with the fundamental questions of man's predicament in life, in death or in final judgment and retribution. This fact makes the task of discerning the intent of Congress in using the phrase "Supreme Being" a complex one. Nor is it made the easier by the richness and variety of spiritual life in our country. Over 250 sects inhabit our land. Some believe in a purely personal God, some in a supernatural deity; others think of religion as a way of life envisioning as its ultimate goal the day when all men can live together in perfect understanding and peace. There are those who think of God as the depth of our being; others, such as the Buddhists, strive for a state of lasting rest through self-denial and inner purification; in Hindu philosophy, the Supreme Being is [380 U.S. 163, 175] the transcendental reality which is truth, knowledge and bliss. Even those religious groups which have traditionally opposed war in every form have splintered into various denominations: from 1940 to 1947 there were four denominations using the name "Friends," Selective Service System Monograph No. 11, Conscientious Objection 13 (1950); the "Church of the Brethren" was the official name of the oldest and largest church body of four denominations composed of those commonly called Brethren, id., at 11; and the "Mennonite Church" was the largest of 17

denominations, including the Amish and Hutterites, grouped as "Mennonite bodies" in the 1936 report on the Census of Religious Bodies, id., at 9. This vast panoply of beliefs reveals the magnitude of the problem which faced the Congress when it set about providing an exemption from armed service. It also emphasizes the care that Congress realized was necessary in the fashioning of an exemption which would be in keeping with its long-established policy of not picking and choosing among religious beliefs.

In spite of the elusive nature of the inquiry, we are not without certain guidelines. In amending the 1940 Act, Congress adopted almost intact the language of Chief Justice Hughes in United States v. Macintosh, supra:

"The essence of religion is belief in a relation to God involving duties superior to those arising from any human relation." At 633-634. (Emphasis supplied.)

By comparing the statutory definition with those words, however, it becomes readily apparent that the Congress deliberately broadened them by substituting the phrase "Supreme Being" for the appellation "God." And in so doing it is also significant that Congress did not elaborate on the form or nature of this higher authority which it chose to designate as "Supreme Being." By so refraining it must have had in mind the admonitions of the Chief [380 U.S. 163, 176] Justice when he said in the same opinion that even the word "God" had myriad meanings for men of faith:

"[P]utting aside dogmas with their particular conceptions of deity, freedom of conscience itself

implies respect for an innate conviction of paramount duty. The battle for religious liberty has been fought and won with respect to religious beliefs and practices, which are not in conflict with good order, upon the very ground of the supremacy of conscience within its proper field." At 634.

Moreover, the Senate Report on the bill specifically states that 6 (j) was intended to re-enact "substantially the same provisions as were found" in the 1940 Act. That statute, of course, refers to "religious training and belief" without more. Admittedly, all of the parties here purport to base their objection on religious belief. It appears, therefore, that we need only look to this clear statement of congressional intent as set out in the report. Under the 1940 Act it was necessary only to have a conviction based upon religious training and belief; we believe that is all that is required here. Within that phrase would come all sincere religious beliefs which are based upon a power or being, or upon a faith, to which all else is subordinate or upon which all else is ultimately dependent. The test might be stated in these words: A sincere and meaningful belief which occupies in the life of its possessor a place parallel to that filled by the God of those admittedly qualifying for the exemption comes within the statutory definition. This construction avoids imputing to Congress an intent to classify different religious beliefs, exempting some and excluding others, and is in accord with the well-established congressional policy of equal treatment for those whose opposition to service is grounded in their religious tenets. [380 U.S. 163, 177]

3. The Government takes the position that since Berman v. United States, supra, was cited in the Senate Report on the 1948 Act, Congress must have desired to adopt the Berman interpretation of what constitutes "religious belief." Such a claim, however, will not bear scrutiny. First, we think it clear that an explicit statement of congressional intent deserves more weight than the parenthetical citation of a case which might stand for a number of things. Congress specifically stated that it intended to re-enact substantially the same provisions as were found in the 1940 Act. Moreover, the history of that Act reveals no evidence of a desire to restrict the concept of religious belief. On the contrary the Chairman of the House Military Affairs Committee which reported out the 1940 exemption provisions stated:

"We heard the conscientious objectors and all of their representatives that we could possibly hear, and, summing it all up, their whole objection to the bill, aside from their objection to compulsory military training, was based upon the right of conscientious objection and in most instances to the right of the ministerial students to continue in their studies, and we have provided ample protection for those classes and those groups." 86 Cong. Rec. 11368 (1940).

During the House debate on the bill, Mr. Faddis of Pennsylvania made the following statement:

"We have made provision to take care of conscientious objectors. I am sure the committee has had all the sympathy in the world with those who appeared claiming to have religious scruples against rendering military service in its various degrees.

Some appeared who had conscientious scruples against handling lethal weapons, but who had no [380 U.S. 163, 178] scruples against performing other duties which did not actually bring them into combat. Others appeared who claimed to have conscientious scruples against participating in any of the activities that would go along with the Army. The committee took all of these into consideration and has written a bill which, I believe, will take care of all the reasonable objections of this class of people." 86 Cong. Rec. 11418 (1940).

Thus the history of the Act belies the notion that it was to be restrictive in application and available only to those believing in a traditional God.

As for the citation to Berman, it might mean a number of things. But we think that Congress' action in citing it must be construed in such a way as to make it consistent with its express statement that it meant substantially to re-enact the 1940 provision. As far as we can find, there is not one word to indicate congressional concern over any conflict between Kauten and Berman. Surely, if it thought that two clashing interpretations as to what amounted to "religious belief" had to be resolved, it would have said so somewhere in its deliberations. Thus, we think that rather than citing Berman for what it said "religious belief" was, Congress cited it for what it said "religious belief" was not. For both Kauten and Berman hold in common the conclusion that exemption must be denied to those whose beliefs are political, social or philosophical in nature, rather than religious. Both, in fact, denied exemption on that very ground. It seems more likely, therefore,

that it was this point which led Congress to cite Berman. The first part of the 6 (j) definition - belief in a relation to a Supreme Being - was indeed set out in Berman, with the exception that the court used the word "God" rather than "Supreme Being." However, as the Government recognizes, Berman took that language word for word from Macintosh. Far from [380 U.S. 163, 179] requiring a conclusion contrary to the one we reach here, Chief Justice Hughes' opinion, as we have pointed out, supports our interpretation.

Admittedly, the second half of the statutory definition - the rejection of sociological and moral views - was taken directly from Berman. But, as we have noted, this same view was adhered to in United States v. Kauten, supra. Indeed the Selective Service System has stated its view of the cases' significance in these terms: "The United States v. Kauten and Herman Berman v. United States cases ruled that a valid conscientious objector claim to exemption must be based solely on `religious training and belief' and not on philosophical, political, social, or other grounds . . . ." Selective Service System Monograph No. 11, Conscientious Objection 337 (1950). See id., at 278. That the conclusions of the Selective Service System are not to be taken lightly is evidenced in this statement by Senator Gurney, Chairman of the Senate Armed Services Committee and sponsor of the Senate bill containing the present version of 6 (j):

"The bill which is now pending follows the 1940 act, with very few technical amendments, worked out by those in Selective Service who had charge of the conscientious-objector problem during the war." 94

Cong. Rec. 7305 (1948).

Thus we conclude that in enacting 6 (j) Congress simply made explicit what the courts of appeals had correctly found implicit in the 1940 Act. Moreover, it is perfectly reasonable that Congress should have selected Berman for its citation, since this Court denied certiorari in that case, a circumstance not present in Kauten.

Section 6 (j), then, is no more than a clarification of the 1940 provision involving only certain "technical amendments," to use the words of Senator Gurney. As such it continues the congressional policy of providing exemption from military service for those whose opposition [380 U.S. 163, 180] is based on grounds that can fairly be said to be "religious." 3 To hold otherwise would not only fly in the face of Congress' entire action in the past; it would ignore the historic position of our country on this issue since its founding.

4. Moreover, we believe this construction embraces the ever-broadening understanding of the modern religious community. The eminent Protestant theologian, Dr. Paul Tillich, whose views the Government concedes would come within the statute, identifies God not as a projection "out there" or beyond the skies but as the ground of our very being. The Court of Appeals stated in No. 51 that Jakobson's views "parallel [those of] this eminent theologian rather strikingly." 325 F.2d, at 415-416. In his book, Systematic Theology, Dr. Tillich says:

"I have written of the God above the God of theism . . . . In such a state [of self-affirmation] the God of both

religious and theological language disappears. But something remains, namely, the seriousness of that doubt in which meaning within meaninglessness is affirmed. The source of this affirmation of meaning within meaninglessness, of certitude within doubt, is not the God of traditional theism but the `God above God,' the power of being, which works through those who have no name for it, not even the name God." II Systematic Theology 12 (1957). [380 U.S. 163, 181]

Another eminent cleric, the Bishop of Woolwich, John A. T. Robinson, in his book, Honest To God (1963), states:

"The Bible speaks of a God `up there.' No doubt its picture of a three-decker universe, of `the heaven above, the earth beneath and the waters under the earth,' was once taken quite literally. . . ." At 11.

"[Later] in place of a God who is literally or physically `up there' we have accepted, as part of our mental furniture, a God who is spiritually or metaphysically `out there.' . . . But now it seems there is no room for him, not merely in the inn, but in the entire universe: for there are no vacant places left. In reality, of course, our new view of the universe has made not the slightest difference. . . ." At 13-14.

"But the idea of a God spiritually or metaphysically `out there' dies very much harder. Indeed, most people would be seriously disturbed by the thought that it should need to die at all. For it is their God, and they have nothing to put in its place. . . . Every one of us lives with some mental picture of a God `out there,' a God who `exists' above and beyond the

world he made, a God 'to' whom we pray and to whom we 'go' when we die." At 14.

"But the signs are that we are reaching the point at which the whole conception of a God 'out there,' which has served us so well since the collapse of the three-decker universe, is itself becoming more of a hindrance than a help." At 15-16. (Emphasis in original.)

The Schema of the recent Ecumenical Council included a most significant declaration on religion: 4 [380 U.S. 163, 182]

"The community of all peoples is one. One is their origin, for God made the entire human race live on all the face of the earth. One, too, is their ultimate end, God. Men expect from the various religions answers to the riddles of the human condition: What is man? What is the meaning and purpose of our lives? What is the moral good and what is sin? What are death, judgment, and retribution after death?

"Ever since primordial days, numerous peoples have had a certain perception of that hidden power which hovers over the course of things and over the events that make up the lives of men; some have even come to know of a Supreme Being and Father. Religions in an advanced culture have been able to use more refined concepts and a more developed language in their struggle for an answer to man's religious questions.

"Nothing that is true and holy in these religions is

scorned by the Catholic Church. Ceaselessly the Church proclaims Christ, 'the Way, the Truth, and the Life,' in whom God reconciled all things to Himself. The Church regards with sincere reverence those ways of action and of life, precepts and teachings which, although they differ from the ones she sets forth, reflect nonetheless a ray of that Truth which enlightens all men."

Dr. David Saville Muzzey, a leader in the Ethical Culture Movement, states in his book, Ethics As a Religion (1951), that "[e]verybody except the avowed atheists (and they are comparatively few) believes in some kind of God," and that "The proper question to ask, therefore, is [380 U.S. 163, 183] not the futile one, Do you believe in God? but rather, What kind of God do you believe in?" Id., at 86-87. Dr. Muzzey attempts to answer that question:

"Instead of positing a personal God, whose existence man can neither prove nor disprove, the ethical concept is founded on human experience. It is anthropocentric, not theocentric. Religion, for all the various definitions that have been given of it, must surely mean the devotion of man to the highest ideal that he can conceive. And that ideal is a community of spirits in which the latent moral potentialities of men shall have been elicited by their reciprocal endeavors to cultivate the best in their fellow men. What ultimate reality is we do not know; but we have the faith that it expresses itself in the human world as the power which inspires in men moral purpose." At 95.

"Thus the 'God' that we love is not the figure on the

great white throne, but the perfect pattern, envisioned by faith, of humanity as it should be, purged of the evil elements which retard its progress toward 'the knowledge, love and practice of the right.'" At 98.

These are but a few of the views that comprise the broad spectrum of religious beliefs found among us. But they demonstrate very clearly the diverse manners in which beliefs, equally paramount in the lives of their possessors, may be articulated. They further reveal the difficulties inherent in placing too narrow a construction on the provisions of 6 (j) and thereby lend conclusive support to the construction which we today find that Congress intended.

5. We recognize the difficulties that have always faced the trier of fact in these cases. We hope that the test that we lay down proves less onerous. The examiner is furnished [380 U.S. 163, 184] a standard that permits consideration of criteria with which he has had considerable experience. While the applicant's words may differ, the test is simple of application. It is essentially an objective one, namely, does the claimed belief occupy the same place in the life of the objector as an orthodox belief in God holds in the life of one clearly qualified for exemption?

Moreover, it must be remembered that in resolving these exemption problems one deals with the beliefs of different individuals who will articulate them in a multitude of ways. In such an intensely personal area, of course, the claim of the registrant that his belief is an essential part of a religious faith must be

given great weight. Recognition of this was implicit in this language, cited by the Berman court from State v. Amana Society, 132 Iowa 304, 109 N. W. 894 (1906):

"Surely a scheme of life designed to obviate [man's inhumanity to man], and by removing temptations, and all the allurements of ambition and avarice, to nurture the virtues of unselfishness, patience, love, and service, ought not to be denounced as not pertaining to religion when its devotees regard it as an essential tenet of their religious faith." 132 Iowa, at 315, 109 N. W., at 898, cited in Berman v. United States, 156 F.2d 377, 381. (Emphasis by the Court of Appeals.)

The validity of what he believes cannot be questioned. Some theologians, and indeed some examiners, might be tempted to question the existence of the registrant's "Supreme Being" or the truth of his concepts. But these are inquiries foreclosed to Government. AS MR. JUSTICE DOUGLAS stated in United States v. Ballard, 322 U.S. 78, 86 (1944): "Men may believe what they cannot prove. They may not be put to the proof of their religious doctrines or beliefs. Religious experiences which are as real as life to some may be incomprehensible to others." Local [380 U.S. 163, 185] boards and courts in this sense are not free to reject beliefs because they consider them "incomprehensible." Their task is to decide whether the beliefs professed by a registrant are sincerely held and whether they are, in his own scheme of things, religious.

But we hasten to emphasize that while the "truth" of a belief is not open to question, there remains the significant question whether it is "truly held." This is the threshold question of sincerity which must be resolved in every case. It is, of course, a question of fact - a prime consideration to the validity of every claim for exemption as a conscientious objector. The Act provides a comprehensive scheme for assisting the Appeal Boards in making this determination, placing at their service the facilities of the Department of Justice, including the Federal Bureau of Investigation and hearing officers. Finally, we would point out that in Estep v. United States, 327 U.S. 114 (1946), this Court held that:

"The provision making the decisions of the local boards 'final' means to us that Congress chose not to give administrative action under this Act the customary scope of judicial review which obtains under other statutes. It means that the courts are not to weigh the evidence to determine whether the classification made by the local boards was justified. The decisions of the local boards made in conformity with the regulations are final even though they may be erroneous. The question of jurisdiction of the local board is reached only if there is no basis in fact for the classification which it gave the registrant." At 122-123.

APPLICATION OF 6 (j) TO THE INSTANT CASES.

As we noted earlier, the statutory definition excepts those registrants whose beliefs are based on a "merely personal moral code." The records in these cases, however, [380 U.S. 163, 186] show that at no

time did any one of the applicants suggest that his objection was based on a "merely personal moral code." Indeed at the outset each of them claimed in his application that his objection was based on a religious belief. We have construed the statutory definition broadly and it follows that any exception to it must be interpreted narrowly The use by Congress of the words "merely personal" seems to us to restrict the exception to a moral code which is not only personal but which is the sole basis for the registrant's belief and is in no way related to a Supreme Being. It follows, therefore, that if the claimed religious beliefs of the respective registrants in these cases meet the test that we lay down then their objections cannot be based on a "merely personal" moral code.

In Seeger, No. 50, the Court of Appeals failed to find sufficient "externally compelled beliefs." However, it did find that "it would seem impossible to say with assurance that [Seeger] is not bowing to `external commands' in virtually the same sense as is the objector who defers to the will of a supernatural power." 326 F.2d, at 853. It found little distinction between Jakobson's devotion to a mystical force of "Godness" and Seeger's compulsion to "goodness." Of course, as we have said, the statute does not distinguish between externally and internally derived beliefs. Such a determination would, as the Court of Appeals observed, prove impossible as a practical matter, and we have found that Congress intended no such distinction.

The Court of Appeals also found that there was no question of the applicant's sincerity. He was a

product of a devout Roman Catholic home; he was a close student of Quaker beliefs from which he said "much of [his] thought is derived"; he approved of their opposition to war in any form; he devoted his spare hours to the American [380 U.S. 163, 187] Friends Service Committee and was assigned to hospital duty.

In summary, Seeger professed "religious belief" and "religious faith." He did not disavow any belief "in a relation to a Supreme Being"; indeed he stated that "the cosmic order does, perhaps, suggest a creative intelligence." He decried the tremendous "spiritual" price man must pay for his willingness to destroy human life. In light of his beliefs and the unquestioned sincerity with which he held them, we think the Board, had it applied the test we propose today, would have granted him the exemption. We think it clear that the beliefs which prompted his objection occupy the same place in his life as the belief in a traditional deity holds in the lives of his friends, the Quakers. We are reminded once more of Dr. Tillich's thoughts:

"And if that word [God] has not much meaning for you, translate it, and speak of the depths of your life, of the source of your being, of your ultimate concern, of what you take seriously without any reservation. Perhaps, in order to do so, you must forget everything traditional that you have learned about God . . . ." Tillich, The Shaking of the Foundations 57 (1948). (Emphasis supplied.)

It may be that Seeger did not clearly demonstrate what his beliefs were with regard to the usual

understanding of the term "Supreme Being." But as we have said Congress did not intend that to be the test. We therefore affirm the judgment in No. 50.

In Jakobson, No. 51, the Court of Appeals found that the registrant demonstrated that his belief as to opposition to war was related to a Supreme Being. We agree and affirm that judgment.

We reach a like conclusion in No. 29. It will be remembered that Peter acknowledged "some power manifest in [380 U.S. 163, 188] nature . . . the supreme expression" that helps man in ordering his life. As to whether he would call that belief in a Supreme Being, he replied, "you could call that a belief in the Supreme Being or God. These just do not happen to be the words I use." We think that under the test we establish here the Board would grant the exemption to Peter and we therefore reverse the judgment in No. 29.

It is so ordered.

Footnotes

[Footnote 1] See United States v. Kauten, 133 F.2d 703 (C. A. 2d Cir. 1943); Berman v. United States, 156 F.2d 377 (C. A. 9th Cir. 1946).

[Footnote 2] See Webster's New International Dictionary (Second Edition); Webster's New Collegiate Dictionary (1949).

[Footnote 3] A definition of "religious training and belief" identical to that in 6 (j) is found in 337 of the Immigration and Nationality Act, 66 Stat. 258, 8 U.S.C. 1448 (a) (1958 ed.). It is noteworthy that in connection with this Act, the Senate Special

Subcommittee to Investigate Immigration and Naturalization stated: "The subcommittee realizes and respects the fact that the question of whether or not a person must bear arms in defense of his country may be one which invades the province of religion and personal conscience." Thus, it recommended that an alien not be required to vow to bear arms when he asserted "his opposition to participation in war in any form because of his personal religious training and belief." S. Rep. No. 1515, 81st Cong., 2d Sess., 742, 746.

[Footnote 4] Draft declaration on the Church's relations with non-Christians, Council Daybook, Vatican II, 3d Sess., p. 282, N.C. W. C., Washington, D.C., 1965.

MR. JUSTICE DOUGLAS, concurring.

If I read the statute differently from the Court, I would have difficulties. For then those who embraced one religious faith rather than another would be subject to penalties; and that kind of discrimination, as we held in Sherbert v. Verner, 374 U.S. 398 , would violate the Free Exercise Clause of the First Amendment. It would also result in a denial of equal protection by preferring some religions over others - an invidious discrimination that would run afoul of the Due Process Clause of the Fifth Amendment. See Bolling v. Sharpe, 347 U.S. 497 .

The legislative history of this Act leaves much in the dark. But it is, in my opinion, not a tour de force if we construe the words "Supreme Being" to include the cosmos, as well as an anthropomorphic entity. If it is a tour de force so to hold, it is no more so than

other instances where we have gone to extremes to construe an Act of Congress to save it from demise on constitutional grounds. In a more extreme case than the present one we said that the words of a statute may be strained "in the candid service of avoiding a serious constitutional doubt." United States v. Rumely, 345 U.S. 41, 47 . 1 [380 U.S. 163, 189]

The words "a Supreme Being" have no narrow technical meaning in the field of religion. Long before the birth of our Judeo-Christian civilization the idea of God had taken hold in many forms. Mention of only two - Hinduism and Buddhism - illustrates the fluidity and evanescent scope of the concept. In the Hindu religion the Supreme Being is conceived in the forms of several cult Deities. The chief of these, which stand for the Hindu Triad, are Brahma, Vishnu and Siva. Another Deity, and the one most widely worshipped, is Sakti, the Mother Goddess, conceived as power, both destructive and creative. Though Hindu religion encompasses the worship of many Deities, it believes in only one single God, the eternally existent One Being with his manifold attributes and manifestations. This idea is expressed in Rigveda, the earliest sacred text of the Hindus, in verse 46 of a hymn attributed to the mythical seer Dirghatamas (Rigveda, I, 164):

"They call it Indra, Mitra, Varuna and Agni And also heavenly beautiful Garutman: The Real is One, though sages name it variously - They call it Agni, Yama, Matarisvan."

See Smart, Reasons and Faiths, p. 35, n. 1 (1958); 32 Harvard Oriental Series, pp. 434-435 (Lanman ed.

1925). See generally 31 and 32 id.; Editors of Life Magazine. The World's Great Religions, Vol. 1, pp. 17-48 (1963).

Indian philosophy, which comprises several schools of thought, has advanced different theories of the nature of the Supreme Being. According to the Upanisads, Hindu sacred texts, the Supreme Being is described as the power which creates and sustains everything, and to which the created things return upon dissolution. The word which is commonly used in the Upanisads to indicate the Supreme Being is Brahman. Philosophically, the [380 U.S. 163, 190] Supreme Being is the transcendental Reality which is Truth, Knowledge, and Bliss. It is the source of the entire universe. In this aspect Brahman is Isvara, a personal Lord and Creator of the universe, an object of worship. But, in the view of one school of thought, that of Sankara, even this is an imperfect and limited conception of Brahman which must be transcended: to think of Brahman as the Creator of the material world is necessarily to form a concept infected with illusion, or maya - which is what the world really is, in highest truth. Ultimately, mystically, Brahman must be understood as without attributes, as neti neti (not this, not that). See Smart, op. cit., supra, p. 133.

Buddhism - whose advent marked the reform of Hinduism - continued somewhat the same concept. As stated by Nancy Wilson Ross, "God - if I may borrow that word for a moment - the universe, and man are one indissoluble existence, one total whole. Only THIS - capital THIS - is. Anything and everything that appears to us as an individual entity

or phenomenon, whether it be a planet or an atom, a mouse or a man, is but a temporary manifestation of THIS in form; every activity that takes place, whether it be birth or death, loving or eating breakfast, is but a temporary manifestation of THIS in activity. When we look at things this way, naturally we cannot believe that each individual person has been endowed with a special and individual soul or self. Each one of us is but a cell, as it were, in the body of the Great Self, a cell that comes into being, performs its functions, and passes away, transformed into another manifestation. Though we have temporary individuality, that temporary, limited individuality is not either a true self or our true self. Our true self is the Great Self, our true body is the Body of Reality, or the Dharmakaya, to give it its technical Buddhist name." The World of Zen, p. 18 (1960). [380 U.S. 163, 191]

Does a Buddhist believe in "God" or a "Supreme Being"? That, of course, depends on how one defines "God," as one eminent student of Buddhism has explained:

"It has often been suggested that Buddhism is an atheistic system of thought, and this assumption has given rise to quite a number of discussions. Some have claimed that since Buddhism knew no God, it could not be a religion; others that since Buddhism obviously was a religion which knew no God, the belief in God was not essential to religion. These discussions assume that God is an unambiguous term, which is by no means the case." Conze, Buddhism, pp. 38-39 (1959).

Dr. Conze then says that if "God" is taken to mean a personal Creator of the universe, then the Buddhist has no interest in the concept. Id., p. 39. But if "God" means something like the state of oneness with God as described by some Christian mystics, then the Buddhist surely believes in "God," since this state is almost indistinguishable from the Buddhist concept of Nirvana, "the supreme Reality; . . . the eternal, hidden and incomprehensible Peace." Id., pp. 39-40. And finally, if "God" means one of the many Deities in an at least superficially polytheistic religion like Hinduism, then Buddhism tolerates a belief in many Gods: "the Buddhists believe that a Faith can be kept alive only if it can be adapted to the mental habits of the average person. In consequence, we find that, in the earlier Scriptures, the deities of Brahmanism are taken for granted and that, later on, the Buddhists adopted the local Gods of any district to which they came." Id., p. 42.

When the present Act was adopted in 1948 we were a nation of Buddhists, Confucianists, and Taoists, as well as Christians. Hawaii, then a Territory, was indeed filled with Buddhists, Buddhism being "probably the major [380 U.S. 163, 192] faith, if Protestantism and Roman Catholicism are deemed different faiths." Stokes and Pfeffer, Church and State in the United States, p. 560 (1964). Organized Buddhism first came to Hawaii in 1887 when Japanese laborers were brought to work on the plantations. There are now numerous Buddhist sects in Hawaii, and the temple of the Shin sect in Honolulu is said to have the largest congregation of any religious organization in the city. See

Mulholland, Religion in Hawaii, pp. 44-50 (1961).

In the continental United States Buddhism is found "in real strength" in Utah, Arizona, Washington, Oregon, and California. "Most of the Buddhists in the United States are Japanese or Japanese-Americans; however, there are `English' departments in San Francisco, Los Angeles, and Tacoma." Mead, Handbook of Denominations, p. 61 (1961). The Buddhist Churches of North America, organized in 1914 as the Buddhist Mission of North America and incorporated under the present name in 1942, represent the Jodo Shinshu Sect of Buddhism in this country. This sect is the only Buddhist group reporting information to the annual Yearbook of American Churches. In 1961, the latest year for which figures are available, this group alone had 55 churches and an inclusive membership of 60,000; it maintained 89 church schools with a total enrollment of 11,150. Yearbook of American Churches, p. 30 (1965). According to one source, the total number of Buddhists of all sects in North America is 171,000. See World Almanac, p. 636 (1965)

When the Congress spoke in the vague general terms of a Supreme Being I cannot, therefore, assume that it was so parochial as to use the words in the narrow sense urged on us. I would attribute tolerance and sophistication to the Congress, commensurate with the religious complexion of our communities. In sum, I agree with the Court that any person opposed to war on the basis of a sincere belief, which in his life fills the same place as a belief [380 U.S. 163, 193] in God fills in the life of an orthodox religionist, is

entitled to exemption under the statute. None comes to us an avowedly irreligious person or as an atheist; 2 one, as a sincere believer in "goodness and virtue for their own sakes." His questions and doubts on theological issues, and his wonder, are no more alien to the statutory standard than are the awe-inspired questions of a devout Buddhist.

[Footnote 1] And see Crowell v. Benson, 285 U.S. 22, 62 ; Ullmann v. United States, 350 U.S. 422, 433 ; Ashwander v. TVA, 297 U.S. 288, 341 , 348 (concurring opinion).

[Footnote 2] If he were an atheist, quite different problems would be presented. Cf. Torcaso v. Watkins, 367 U.S. 488 . [380 U.S. 163, 194]

Exhibit R - 6

Bouvier's Law Dictionary
Rescission of contracts

Also, see: Exhibit-J, ASSEVERATION of Patrick-Walsh: Faucher, REVOCATION of SIGNATURE, REVOCATION of POWER of ATTORNEY, RELEASE of APPOINTMENT, RESCISSION of CONTRACT, WAIVER of BENEFITS, and SUPPORTING DOCUMENTS; and also
Exhibit J-2 and J-3
Exhibit O-1 and O-2
Expatriation to the Kingdom of Israel; and
Exhibit P, Ambassadors;
Exhibit S, Authentication of documents

Bouvier's Law Dictionary
Rescission of Contracts

The abrogation or annulling of contracts. The purpose to rescind, if on the ground of fraud, must be announced promptly, unconditionally and unevasively, upon the discovery of the fraud. The equity for the recission and cancellation of agreements, deeds, and other instruments arises when a transaction is vitiated by illegality or fraud, or by reason of its having been carried on in ignorance or mistake of facts material to its operation.

To rescind an executed contract for alleged false

representations, fraud must be made clearly to appear, and it must be shown that the complainant has been injured and deceived thereby. Union R. Co. V. Duel, 124 U.S. 173, 8 Sup. Ct. 433, 31 L. Ed. 417.

Instruments may be rescinded and canceled when they have been obtained from persons who were at the time under duress or incapacity.

Fraudulent misrepresentation and concealment.

An intention to rescind must be communicated to the other party. This can be done by institution proceedings to have contract set aside; or, if the other party is the first to sue on the contract, the recission may be set up as a defense and this is itself a sufficient act of rescission without any prior declaration of an intention to rescind.

Exhibit R - 7

Universal Declaration of Human Rights

Adopted and proclaimed by General Assembly resolution 217 A (III) of 10 December 1948

On December 10, 1948 the General Assembly of the United Nations adopted and proclaimed the Universal Declaration of Human Rights the full text of which appears in the following pages. Following this historic act the Assembly called upon all Member countries to publicize the text of the Declaration and "to cause it to be disseminated, displayed, read and expounded principally in schools and other educational institutions, without distinction based on the political status of countries or territories."

PREAMBLE

Whereas recognition of the inherent dignity and of the equal and inalienable rights of all members of the human family is the foundation of freedom, justice and peace in the world,

Whereas disregard and contempt for human rights have resulted in barbarous acts which have outraged the conscience of mankind, and the advent of a world in which human beings shall enjoy freedom of speech and belief and freedom from fear and want has been proclaimed as the highest aspiration of the common people,

Whereas it is essential, if man is not to be compelled to have recourse, as a last resort, to rebellion

against tyranny and oppression, that human rights should be protected by the rule of law,

Whereas it is essential to promote the development of friendly relations between nations,

Whereas the peoples of the United Nations have in the Charter reaffirmed their faith in fundamental human rights, in the dignity and worth of the human person and in the equal rights of men and women and have determined to promote social progress and better standards of life in larger freedom,

Whereas Member States have pledged themselves to achieve, in co-operation with the United Nations, the promotion of universal respect for and observance of human rights and fundamental freedoms,

Whereas a common understanding of these rights and freedoms is of the greatest importance for the full realization of this pledge,

Now, Therefore THE GENERAL ASSEMBLY proclaims THIS UNIVERSAL DECLARATION OF HUMAN RIGHTS as a common standard of achievement for all peoples and all nations, to the end that every individual and every organ of society, keeping this Declaration constantly in mind, shall strive by teaching and education to promote respect for these rights and freedoms and by progressive measures, national and international, to secure their universal and effective recognition and observance, both among the peoples of Member States themselves and among the peoples of territories under their jurisdiction.

Article 1.

All human beings are born free and equal in dignity

and rights. They are endowed with reason and conscience and should act towards one another in a spirit of brotherhood.

Article 2.

Everyone is entitled to all the rights and freedoms set forth in this Declaration, without distinction of any kind, such as race, colour, sex, language, religion, political or other opinion, national or social origin, property, birth or other status. Furthermore, no distinction shall be made on the basis of the political, jurisdictional or international status of the country or territory to which a person belongs, whether it be independent, trust, non-self-governing or under any other limitation of sovereignty.

Article 3.

Everyone has the right to life, liberty and security of person.

Article 4.

No one shall be held in slavery or servitude; slavery and the slave trade shall be prohibited in all their forms.

Article 5.

No one shall be subjected to torture or to cruel, inhuman or degrading treatment or punishment.

Article 6.

Everyone has the right to recognition everywhere as a person before the law.

Article 7.

All are equal before the law and are entitled without any discrimination to equal protection of the law. All are entitled to equal protection against any discrimination in violation of this Declaration and against any incitement to such discrimination.

Article 8.
Everyone has the right to an effective remedy by the competent national tribunals for acts violating the fundamental rights granted him by the constitution or by law.

Article 9.
No one shall be subjected to arbitrary arrest, detention or exile.

Article 10.
Everyone is entitled in full equality to a fair and public hearing by an independent and impartial tribunal, in the determination of his rights and obligations and of any criminal charge against him.

Article 11.
(1) Everyone charged with a penal offence has the right to be presumed innocent until proved guilty according to law in a public trial at which he has had all the guarantees necessary for his defence.
(2) No one shall be held guilty of any penal offence on account of any act or omission which did not constitute a penal offence, under national or international law, at the time when it was committed. Nor shall a heavier penalty be imposed than the one that was applicable at the time the penal offence was committed.

Article 12.
No one shall be subjected to arbitrary interference with his privacy, family, home or correspondence, nor to attacks upon his honour and reputation. Everyone has the right to the protection of the law against such interference or attacks.

Article 13.
(1) Everyone has the right to freedom of movement and residence within the borders of each state.
(2) Everyone has the right to leave any country, including his own, and to return to his country.

Article 14.
(1) Everyone has the right to seek and to enjoy in other countries asylum from persecution.
(2) This right may not be invoked in the case of prosecutions genuinely arising from non-political crimes or from acts contrary to the purposes and principles of the United Nations.

Article 15.
(1) Everyone has the right to a nationality.
(2) No one shall be arbitrarily deprived of his nationality nor denied the right to change his nationality.

Article 16.
(1) Men and women of full age, without any limitation due to race, nationality or religion, have the right to marry and to found a family. They are entitled to equal rights as to marriage, during marriage and at its dissolution.

(2) Marriage shall be entered into only with the free and full consent of the intending spouses.
(3) The family is the natural and fundamental group unit of society and is entitled to protection by society and the State.

Article 17.
(1) Everyone has the right to own property alone as well as in association with others.
(2) No one shall be arbitrarily deprived of his property.
Article 18.
Everyone has the right to freedom of thought, conscience and religion; this right includes freedom to change his religion or belief, and freedom, either alone or in community with others and in public or private, to manifest his religion or belief in teaching, practice, worship and observance.

Article 19.
Everyone has the right to freedom of opinion and expression; this right includes freedom to hold opinions without interference and to seek, receive and impart information and ideas through any media and regardless of frontiers.

Article 20.
(1) Everyone has the right to freedom of peaceful assembly and association.
(2) No one may be compelled to belong to an association.

Article 21.
(1) Everyone has the right to take part in the

government of his country, directly or through freely chosen representatives.
(2) Everyone has the right of equal access to public service in his country.
(3) The will of the people shall be the basis of the authority of government; this will shall be expressed in periodic and genuine elections which shall be by universal and equal suffrage and shall be held by secret vote or by equivalent free voting procedures.

Article 22.
Everyone, as a member of society, has the right to social security and is entitled to realization, through national effort and international co-operation and in accordance with the organization and resources of each State, of the economic, social and cultural rights indispensable for his dignity and the free development of his personality.

Article 23.
(1) Everyone has the right to work, to free choice of employment, to just and favourable conditions of work and to protection against unemployment.
(2) Everyone, without any discrimination, has the right to equal pay for equal work.
(3) Everyone who works has the right to just and favourable remuneration ensuring for himself and his family an existence worthy of human dignity, and supplemented, if necessary, by other means of social protection.
(4) Everyone has the right to form and to join trade unions for the protection of his interests.

Article 24.
Everyone has the right to rest and leisure, including reasonable limitation of working hours and periodic holidays with pay.

Article 25.
(1) Everyone has the right to a standard of living adequate for the health and well-being of himself and of his family, including food, clothing, housing and medical care and necessary social services, and the right to security in the event of unemployment, sickness, disability, widowhood, old age or other lack of livelihood in circumstances beyond his control.
(2) Motherhood and childhood are entitled to special care and assistance. All children, whether born in or out of wedlock, shall enjoy the same social protection.

Article 26.
(1) Everyone has the right to education. Education shall be free, at least in the elementary and fundamental stages. Elementary education shall be compulsory. Technical and professional education shall be made generally available and higher education shall be equally accessible to all on the basis of merit.
(2) Education shall be directed to the full development of the human personality and to the strengthening of respect for human rights and fundamental freedoms. It shall promote understanding, tolerance and friendship among all nations, racial or religious groups, and shall further the activities of the United Nations for the maintenance of peace.
(3) Parents have a prior right to choose the kind of education that shall be given to their children.

Article 27.
(1) Everyone has the right freely to participate in the cultural life of the community, to enjoy the arts and to share in scientific advancement and its benefits.
(2) Everyone has the right to the protection of the moral and material interests resulting from any scientific, literary or artistic production of which he is the author.

Article 28.
Everyone is entitled to a social and international order in which the rights and freedoms set forth in this Declaration can be fully realized.

Article 29.
(1) Everyone has duties to the community in which alone the free and full development of his personality is possible.
(2) In the exercise of his rights and freedoms, everyone shall be subject only to such limitations as are determined by law solely for the purpose of securing due recognition and respect for the rights and freedoms of others and of meeting the just requirements of morality, public order and the general welfare in a democratic society.
(3) These rights and freedoms may in no case be exercised contrary to the purposes and principles of the United Nations.

Article 30.
Nothing in this Declaration may be interpreted as implying for any State, group or person any right to engage in any activity or to perform any act aimed at

the destruction of any of the rights and freedoms set forth herein.

Exhibit R - 8

Petitioner
Docket No.: 27749-08

Religious Objector
Seven (7) Pages

United States of America v. Robert James Fox,
US v. Fox, 766 F. Supp. § 569

* * * Judge, held that defendant did not violate statute by presenting to police officer when stopped for traffic violation an alleged "diplomatic passport" from a nonexistent country, as passports were not documents required to be presented in order to enter the country. Motion to dismiss granted. * * *

EXHIBIT - U

UNITED STATES TAX COURT

Patrick-Walsh: Faucher,
Petitioner

v. Docket No.: 27749-08

Commissioner,
Internal Revenue Service,
Respondent

Petitioner's Objection and Motion to Quash

Petitioner Objects to and as a result tenders an amended Motion to QUASH Respondent's "Motion to Dismiss for Failure to State a Claim Upon which Relief can be Granted" and furthermore Quash Respondent's "request for Order of Deficiency concerning taxes, penalties and/or additions to tax."

The Petitioner wishes to point out to the Court that he is NOT an individual schooled in the law, but as an individual exercising his right under law for the action of the court. As such, the Petitioner asks the Court look to the substance of the pleadings rather than the form and asks the Court to take judicial notice pursuant to Section 32 of the Judiciary Act of 1789 (1 Stat. 73) which specifies that

"courts respectively shall proceed and give judgement according as the right of the cause and matter in law shall appear unto them, without regarding any imperfections, defects, or want of form." The Petitioner further asks the Court to take judicial notice pursuant to Rule 201 of the Federal Rules of Evidence of the enunciation of principles stated in King v. Knoll (No. 04-04149-JAR), Whitney v. State of New Mexico (113 F.3d 1170), and Haines v. Kerner (404 U.S. 519), wherein the courts directed that those who are unschooled in law making complaints/pleadings shall have the Court look to the substance of the complaint/pleadings rather than the form and hereby makes the following asseverations, answers, complaints, pleadings, notices, and demands in the above referenced matter without waiver of any defenses.

Comes now the Petitioner, Patrick-Walsh: Faucher, in accordance and compliance with the Order of the Court, dated January 2, 2009, that the Petitioner shall, on or before February 2, 2009, file an objection to Respondent's Motion To Dismiss for Failure To State a Claim Upon Which Relief Can Be Granted, filed December 30, 2008.

Petitioner again, on and for the record, and the Petitioner does pray to the Court to take Judicial notice that, Petitioner is not a citizen, alien, or resident of the United States or the United States of America or the several States; the Petitioner is a citizen and subject in the Kingdom of Israel, Elohim Dominum and is an ambassador in the service to his

King.

Petitioner herein Objects to Respondent's Motion on the basis that Respondent has not perfected a claim nor submitted a bonafide claim and Petitioner Moves the Court:

a. Pursuant to the provisions of Tax Court Rule 40, that the Respondent's recent motion to dismiss for a failure to state a claim upon which relief can be granted, be dismissed, ironically, for failure to state a claim upon which relief can be granted. In its rush to judgement, Respondent failed to establish and provide the administrative hearing, so called, requested in multiple writings by the Petitioner. Failure to provided the hearing(s) is fatal to the Respondents position in the Case leaving them with no standing as a result of a null and void process that produced null and void documents. The nullity of and voided process resulted when Respondent violated Petitioner's Right to due process of law when Respondent denied the Petitioner the hearing(s). See: Exhibit D, Letters by the Petitioner repeatedly requesting hearings and an opportunity to exhaust all administrative process. See: Exhibit E, IRS Publications. See: Exhibit F, Void Judgements, and

b. That the Court find in its order that the Deficiency and the Notice of Deficiency dated August 15, 2008, offered as the basis for Respondent's motion and alleged claim is, and be found and ordered, as a matter of law, to be void from the

beginning for lack of personal and subject matter jurisdiction for want of due process and equal protection of the law and insufficient service thereof. Furthermore the Court must find that any claim of deficiency against the Petitioner fails. The Respondent's allegations, presented in his/her written communications and presentations were each answered, disputed, and refuted timely in writing by the Petitioner. The result is that there can be no presumption that the claim of deficiency is "perfected" under the Law Merchant and/or the Uniform Commercial Code. The Deficiency and Notice of Deficiency, at its best, if it were not already void due to a denial of due process, would rise merely to the level of prima facie evidence of a claim. The Petitioner objects, denies, disputes, and refutes any and all back-door assumptions and/or presumptions that there is a valid claim offered to and before the Court. The Respondent failed to perfect the presentment and the written communications offered as the basis for a claim. Therefore, I demand, in an offer of proof from the Respondent, a full, complete, un-redacted, and verified instrument that meets the legal standards of the IRS. I request a verified Assessment Certificate with the supporting list attached. The Assessment Certificate with accompanying supporting list is the LEGAL document that permits collection activity. See: Exhibit G, IRM 3.17.63.15.7 through 3.17.63.15.9, and

c. That also the Court find in its order, as control and verification of the administrative process

actions, and shall so order, that the Respondent shall immediately produce the verified results of the administrative hearing (appeals hearing) that the Petitioner requested, the alleged hearing that Respondent would have us presume occurred, including but not limited to, the date, time, location, methodology (letter/telephone/in person), individuals present, and the results of the hearing and to whom the results were transmitted. Upon failure of the Respondent or his/her lawful Delegate to comply with the order to produce the verified minutes of the meeting, the Court must enter an order and ruling that it is a matter of fact and law that the right to due process of law was violated by the Respondent and Respondent does therefore loose standing in the Case. The errors committed by the Respondent and the Respondent's representative result in a failure of their standing and veracity in this matter by operation of law - by violation of the right to due process. And that additionally the Court compel Respondent to reveal and explain: a) the substitution of an IRA taxable account within and throughout the Notice of Deficiency and its supporting documents in lieu of the qualified, tax-exempt pension in effect. See: Exhibit H; b) the Respondent's failure to use the correct terminology "Suspense File" instead of the substituted bogus taxpayer identification number apparently based on a non-existent Social Security Number. See: Exhibit A - Appendix, pp. 92-202; and c), the interest that the Small Business/Self-Employed division of the Respondent's representatives have to do with this individual Case, and

d. That additionally the Court find in its order that the Respondent is hereinafter barred by the Court in pursuing and collecting in this Case or like cases; the Respondent may not resurrect and/or continue to pursue this case in any form or manner. The Respondent is before the Court in violation of the Unclean Hands Principal. Blacks: Principal that one who has unclean hands is not entitled to relief in equity. Van Antwerp v. Van Antwerp, 242 Ala. 92, 5 So.2d 73, 78, 79, 80. The Respondent, and the Respondent's representatives knowingly brought (forced) this tainted Case before the Court. It may be true that the Petitioner actually filed the Case in the United States Tax Court, but only as a last resort and as a result of the deafening silence and refusal and failure to respond/answer on the part of the Respondent, et al. The Respondent made allegations to which the Petitioner answered each and every time . The Respondent never responded to any of Petitioner's answers - they simply re-issued the same old spew with a new date and a different signature, over and over, probably in the hopes that their failed allegations would somehow, magically, become the truth. No meaningful attempt to resolve the issue at hand was made by the Respondent. I requested early on for a hearing to resolve the issues of the Case but received no response. At the 30-Day Letter I did with specificity ask for a hearing again but to no avail. The Respondent also failed to respond to a Notice and Demand by Petitioner to exhaust all Administrative Remedies. When the Notice of Deficiency arrived I had not yet been allowed an opportunity to exhaust the administrative remedies

required of me for appeal and was forced to preserve my rights and my appeal rights by submitting a Petition to the United States Tax Court. The actions of the Respondent are nothing less that an attack on American Jurisprudence by forcing a reversal of roles, sort of a renvoi. In regards to Respondent's silence: U.S. v. Tweel, 550 F.2d 297, 299-300 (1977) "Silence can only be equated with fraud when there is a legal or moral duty to speak, or when an inquiry left unanswered would be intentionally misleading * * *. We cannot condone this shocking conduct * * *. If that is the case we hope our message is clear. This sort of deception will not be tolerated and if this is routine it should be corrected immediately." See: Exhibit A - Appendix for history of letters and the failure of the Respondent in answering anything, and

e. That furthermore the Court find in its order that the Respondent shall now and in the future be compelled to always provide a verified Assessment Certificate (primary assessment) which is the "legal" document that authorizes collection. In order for there to be a "valid" assessment it must be made on an Assessment Certificate with a "supporting list," and

f. That the Court find in its order that sanctions are due, just, and proper against the Respondent and the representatives of the Respondent for affixing their names to a bogus document and knowingly and willingly submitting same to the Court under color of law attempting to alter the record and misdirect the

Court. The Respondent by way of his/her representative(s) attached a bogus [Deficiency and] Notice of Deficiency as Respondent's Exhibit A in support of the baseless allegations. The information put forth as "evidence" is frivolous and groundless, and does not exist in law or in fact. Because the Respondent by and through his/her representative(s) raises only frivolous and groundless arguments in his/her petition, the Court must dismiss the Respondent's bogus motion to dismiss the Petitioner's case and furthermore must dismiss the Respondents imbedded prayer for summary judgement. If the Respondent's representatives, Clarissa C. Potter, Acting Chief Council, Michael R. Fiore, Associate Area Council, Thomas R. Thomas, Division Council, and Frances F. Regan, Area Council (of, curiously, the Small Business/Self-Employed: Area 1?) had read the documents provided to them (and also provided to: the Respondent, et al., the Commissioner, the Chief Council, the Ogden Service Center, etcetera), then surely they would have noticed that the Petitioner did not file and pay taxes for 2003, 2004, 2005, 2006, 2007, 2008, but provided sufficient evidence and Law that the Petitioner is not an individual required to file and pay taxes as a matter of law. It is this legal defense, a raised legal issue, that is offered, outlined, and recorded by the Petitioner and recorded for time immemorial in Exhibit A - Appendix, pp. 92- 202, and in the Worcester Northern District Registry of Deeds filed as: a) Book 6857, Page 177, No. 637, Asseveration/Social Security [cross to Exhibit A - Appendix, pp. 92-170]; b)Book 6857, Page 274, No.

639, Asseveration/ Expatriation/ Social Security [cross to Exhibit A - Appendix, pp. 171-174]; c) Book 6857, Page 256, No. 638, Title 8 USC Sec 1481 Expatriation [cross to Exhibit A - Appendix, pp. 175-192];and d) Book 6857, Page 278, No. 640, Declaration/ Statement-Intent/ Purpose [cross to Exhibit A - Appendix, pp. 193-202]. A true and correct copy of Exhibit A - Appendix (pp. 1-642) was previously distributed to the Court and the Respondent and which is on file with the Court and the Respondent as holders in due course of said documents, and is made fully part hereof, and incorporated fully herein by reference. The contents of the Appendix are of the many written exchanges between the Petitioner and the Respondent that prove beyond a reasonable doubt that the Petitioner is in full compliance with the Law and pays Tithes as a Citizen and ambassador in the Kingdom of Israel. Petitioner is sure that it is because of the legal issues cited in Exhibit A - Appendix, that the Respondent, et al., and Respondent's representative(s) wish to quash and avoid exposure to in Court at all costs. See: Exhibit A - Appendix, and

g. That the Court find and hold on the record, in its order, that the Petitioner has shown good faith effort and an attempt to comply with the Case at hand, especially the duty incumbent upon him to exhaust all administrative remedies and procedures, and the Petitioner is deemed by the Court to be in full compliance with the administrative procedure of the Case and is not barred from appeal to a higher federal or other court; and any other finding,

judgement, and order in favor of the Petitioner that the Court may deem appropriate.

h. And lastly that the Court dismiss the Respondent for failure to present any meaningful argument at all. The Respondent's representatives have presented un-sworn allegations that have been answered, disputed, and refuted. Contrary to Respondent's position, Petitioner has provided signed Asseverations and other documents under the pains and penalty of perjury. Respondent's motion to dismiss and his/her prayer for summary judgement fails and is null and void from the beginning. See: Exhibit I.

Petitioner does hereby Assevere that the foregoing facts stated above by him and contained within this instrument along with the enclosed and attached exhibits and documents are true, correct, and complete to the best of his present knowledge, recollection, belief, and conviction. Petitioner does state these facts under penalty of perjury under laws of the United States of America and that with this Asseveration Petitioner does claim all of his Rights all of the time and waive none of his Rights at any time for any cause or reason. 28USC1746; 18USC241; 18USC242; 18 USC 8; 31 USC 3124; MGL 268 §1A; MGL 106 §1-207; MGL 265 §37.

Petitioner does stand ready to present his witnesses, evidence, and testimony as an Offer of Proof in support of his claims.

Executed, signed, and dated this twenty-sixth Day of the first Month in the Year of Our Lord Two-Thousand Nine, a.D.

s/ Patrick-Walsh: Faucher
Patrick-Walsh: Faucher
Petitioner

"But let your communication be, Yea, yea; Nay, nay: for whatsoever is more than these cometh of evil." Matthew 5:37 and "But above all things, my brethren, swear not, neither by heaven, neither by the earth, neither by any other oath: but let your yea be yea; and your nay be nay; lest ye fall into condemnation." James 5:12; Gordon v. Idaho.

The Petitioner further avers that it is his intent to practice the whole Law of God as outlined in the Mosaic Law (Holy Scriptures), composed of seven-hundred-and-fifty-nine (759) laws, statutes, judgements, and commandments. This is his duty based upon his religious studies and training and it is his true and sincerely held religious belief and conviction. It is not possible for Petitioner to perform his duty to God, under the Contract he has with Him, and perform under the laws of the United States (united States of America) as "no man can serve two masters..." according to Matthew 6:24.

Petitioner has a true belief in The God of Abraham, Isaac, and Jacob, The Creator of the Universe, The Supreme Being, Elohim, and He requires that the Petitioner follow the Imprimatur of

Congress in 97 Pub. L. 280, and that he obey and practice the teachings of the Holy Scriptures.

As a result of Petitioner's religious training, studies, and beliefs, he has arrived at a true and sincere belief in God - The God of Abraham, Isaac, and Jacob, The Creator of the Universe, The God of Creation, The Creator God, The Supreme Being, Elohim, and He requires, and it is Petitioner's obligation and duty, that he obey, follow, and practice His teachings as contained in the Holy Scriptures, the Testaments (The Holy Bible), sworn-to by Himself as there is no one higher, and these beliefs are Petitioner's true and sincerely held beliefs as an individual.

God, The Creator of the Universe, and Congress, the god of the United States, are in agreement with Pub. L. 97-280, that Petitioner must study and apply the teachings of the Holy Scriptures. The Scriptures (The Holy Bible), as opposed to all others, are the standard for Petitioner's conduct under the free exercise clause found at Amendment the First, the Bill of Rights, the Constitution for the united States of America.

In furtherance of Petitioner's duty to God and his fellow Citizens, Petitioner declares and make as a matter of public record his intention to study and teach these and other laws and to promote the observance, by others, of God's Holy Laws.

Furthermore Petitioner hereby declares,

exemplifies, and makes it a matter of public record Petitioner's completed expatriation from the United States, the united States of America, the Massachusetts commonwealth (State of Massachusetts) into the Kingdom of Israel, Elohim Dominion as ambassador.

Petitioner does hereby Assevere that the foregoing facts stated above by him and contained within this instrument along with the enclosed and attached documents are true, correct, and complete to the best of his present knowledge, recollection, belief, and conviction. Petitioner states these facts under penalty of perjury under laws of the United States of America and that with this Asseveration he does claim all of his Rights all of the time and waive none of his Rights at any time for any cause or reason. 28USC1746; 18USC241; 18USC242; 18 USC 8; 31 USC 3124; MGL 268 §1A; MGL 106 §1-207; MGL 265 §37.

Petitioner stands ready to present his witnesses, evidence, and testimony in an Offer of Proof in support of his claims.

Petitioner does reserve all his rights at all times and waives none of his rights at any time especially his right to time and travel.

Signed, dated, and executed this twenty-sixth day of January month, in the year Two-thousand and Nine, anno Domini.

s/ Patrick-Walsh: Faucher
Patrick-Walsh: Faucher as:
Petitioner

"But let your communication be, Yea, yea; Nay, nay: for whatsoever is more than these cometh of evil." Matthew 5:37 and "But above all things, my brethren, swear not, neither by heaven, neither by the earth, neither by any other oath: but let your yea be yea; and your nay be nay; lest ye fall into condemnation." James 5:12; Gordon v. Idaho.

EXHIBIT - FF
(overlays and is part of Exhibit - BB)

UNITED STATES TAX COURT
Washington, DC 20217

Docket N. 27749-08

Patrick-Walsh Faucher
Petitioner,

v.

Commissioner of Internal Revenue
Respondent,

ORDER

An Order of Dismissal And Decision was entered by the Court on February 10, 2009. Thereafter, on February 27, 2009, the Court denied petitioner's motion to vacate, filed February 23, 2009. Most recentley, the Court received from petitioner a document entitled "Petitioner's first Motion to Vacate and Reconsider". [sic] (The title of petitioner's document is incorrect, petitioner having previously filed a motion to vacate on February 23, 2009, which, as previously stated, was denied.) Said document does not constitute a notice of appeal to the Court of Appeals. See Rule 190, Tax Court Rules of Practice and Procedure; Form 17, NOTICE OF APPEAL TO COURT OF APPEALS, Appendix I, Tax Court Rules of Practice and Procedure; see also Rule 192, Tax

Court Rules of Practice and Procedure, regarding bond to stay assessment and collection.

Premises considered, it is hereby

ORDERED that the Clerk of the Court shall return to petitioner, unfiled, the aforementioned document.

(Signed) Robert N. Armen, Jr.
Special Trial Judge

Dated: Washington, D.C.
April 27, 2009

SERVED Apr 30, 2009

End of Volume III.

Supreme Court, U.S.
FILED

091566 APR 9 - 2010

OFFICE OF THE CLERK

No.

In The
Supreme Court of the United States

Patrick-Walsh Faucher, Pro Se,
Petitioner

v.

Douglass Shulman,
Commissioner of Internal Revenue
Respondent

On Petition For Writ Of Certiorari to
The United States Court of Appeals
For the First Circuit

APPENDIX
Volume IV

Patrick Walsh Faucher, Pro Se
Post Location, In Care of:
c/o 49 Mack Road
Fitchburg, Massachusetts 01420
Telephone Contact:
(978) 833-1217

Beginning of Volume IV.

Volume IV

UNITED STATES TAX COURT
Washington, D. C. 20217

PATRICK-WALSH FAUCHER,
Petitioner,

v.

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

Docket No. 27749-08

ORDER

Upon due consideration of the petition filed in this case and respondent's Motion To Dismiss for Failure To State a Claim Upon Which Relief Can Be Granted, filed December 30, 2008, it is

ORDERED that, on or before February 2, 2009, petitioner shall file a proper amended petition which contains clear concise assignments of each and every error that petitioner alleges to have been committed by the Commissioner in the determination of the deficiency and the additions to tax and/or penalties in dispute in this case, and clear and concise lettered statements of facts on which petitioner bases the

assignments of error. See Rule 34(b), Tax Court Rules of Practice and Procedure; Jarvis v. Commissioner, 78 T.C. 646, 658 (1982). It is further

ORDERED that Petitioner shall, on or before February 2, 2009, file an objection, if any, to respondent's Motion To Dismiss for Failure To State a Claim Upon Which Relief Cab Be Granted, filed December 30, 2008.

(Signed) John O. Colvin
John O. Colvin
Chief Judge

Dated: Washington, D. C.
January 2, 2009

UNITED STATES TAX COURT
Washington, D. C. 20217

PATRICK-WALSH FAUCHER,
Petitioner,

v.

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

Docket No. 27749-08

ORDER

Upon due consideration of respondent's Motion to Dismiss for Failure to State a Claim Upon Which Relief Can be Granted, filed on January 8, 2009, it is

ORDERED that this case is assigned to Special Trial Judge Robert N. Armen, Jr. For the purpose of disposing of respondent's Motion to Dismiss for Failure to state a Claim Upon Which Relief Can be Granted.

(Signed) John O. Colvin
John O. Colvin
Chief Judge

Dated: Washington, D. C.
January 15, 2009

UNITED STATES TAX COURT
Washington, D. C. 20217

PATRICK-WALSH FAUCHER,
Petitioner,

v.

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

Docket No. 27749-08

ORDER OF DISMISSAL AND DECISION

This case is before the court on respondent's Motion To Dismiss For Failure To State a Claim Upon Which Relief Can Be Granted, filed December 30, 2008.

Background

In a notice of deficiency dated August 15, 2008, respondent determined a deficiency in, and additions ("penalties") to, petitioner's Federal income tax for 2006. Petitioner timely filed a Petition for redetermination on November 14, 2008. See I.R.C. sec. 6213(a).

In his Petition, petitioner alleges that as a "non-taxpayer", he does "not pay taxes" and has "no duty to file". Petitioner further alleges that he is neither a citizen nor resident of the United States, but rather "a

Hebrew, Tribe of Reuben" and "a Denizen, a Stranger and a Sojourner in this country [the United States] 9as per Leviticus 25:23)". Petitioner goes on to describe himself as "a religious objector", i.e., "an ambassador of the Kingdom of Israel in the service of the Creator, Elohim, the God of Abraham, Isaac, and Jacob", who, while "required to pay tithes and offerings", has "no duty to file and pay [Federal internal revenue] taxes".

After respondent filed his December 30, 2008 motion, the Court issued an Order dated January 2, 2009, directing petitioner to file a proper amended petition any objection to respondent's motion.

On January 8, 2009, the Court received from petitioner a "NOTICE", which was filed as petitioner's Objection to respondent's December 30, 2008 motion. Thereafter, on January 13, 2009, the Court received a 700+ page document from petitioner, which was filed as petitioner's Motion To Dismiss and summarily denied by te Court on January 15, 2009, as frivolous and groundless.

On February 2, 2009, the Court received from petitioner two documents, the first an "Objection and Motion to Quash", which was filed as petitioner's Supplemental Objection to respondent's December 30, 2008 motion, and the second a 150+ page Amended Petition. In the Amended Petition, petitioner continues to pursue his tax protest agenda.

Discussion

Giving due regard to the statements contained in respondent's December 30, 2008 motion, which statements are incorporated into this order as the findings of fact and analysis of the Court made in support of the ruling embodied herein, and further giving petitioner not only the benefit of every doubt as we are required to do so at this stage of the proceeding, see Hicks v. Small, 69 F.3d, 696 (9th Cir. 1995), but wide pleading latitude as a pro se litigant, [1] see Estelle v. Gamble, 429 U.S. 97, 106 (1976), we find that neither the Petition nor the Amended Petition in this case raises any justiciable issue. See, e.g., Parker v. Commissioner, 117 F.3d 785 (5th Cir. 1997); White v. Commissioner, T.C. Memo. 1997-459.

Premises considered, it is

ORDERED that respondent's Motion To Dismiss For Failure To State A Claim Upon Which Relief Can Be Granted, filed December 30, 2008, is granted and this case is dismissed upon the stated ground. It is further

[next page]

[1] Given the hundreds of citations (statutory, judicial, regulatory, and otherwise) that populate petitioner's various filings, one might conclude that petitioner is a seasoned and accomplished litigator not deserving of wide pleading latitude as a pro se litigant.

ORDERED and DECIDED that there is a

deficiency in, and additions to, petitioner's Federal income tax as follows:

Additions to Tax, I.R.C.	
Year	2006
Deficiency	$5,939.00
Sec. 6651(a) (1)	$1,336.28
Sec. 6651(a) (2)*	$445.43
Sec. 6654(a)	$281.05

* As per the August 15, 2008 notice of deficiency; amount to be determined consistent with I.R.C. sec. 6651(a) (2), as noted in the Explanation for such addition in such notice.

(signed) Robert N. Armen, Jr.
Robert N. Armen, Jr.
Special Trial Judge

Entered: FEB 10, 2009

UNITED STATES TAX COURT
Washington, D. C. 20217

PATRICK-WALSH FAUCHER,
Petitioner,

v.

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

Docket No. 27749-08
|
ORDER

An Order Of Dismissal And Decision was entered by the Court on February 10, 2009. Thereafter, on February 27, 2009, the Court denied petitioner's motion to vacate, filed February 23, 2009. Most recently, the Court received from petitioner a document entitled "NOTICE AND DEMAND - Notice of Objection and Protest and Demand for Timely Answer and Explanation". Said document does not constitute a notice of appeal to Court pf Appeals. See Rule 190, Tax Court Rules of Practice and Procedure; Form 17, NOTICE OF APPEAL TO COURT OF APPEALS, Appendix I, Tax Court Rules of Practice and Procedure; see also Rule 192, Tax Court Rules of Practice and Procedure, regarding bond to stay assessment and collection.

Premises considered, it is hereby

ORDERED that the Clerk of the Court shall return to petitioner, unfiled, the aforementioned document.

(Signed) Robert N. Armen, Jr.
Robert N. Armen, Jr.
Special Trial Judge

Dated: Washington, D.C.
March 30, 2009

Exhibit - FF

UNITED STATES TAX COURT
Washington, D. C. 20217

PATRICK-WALSH FAUCHER,
Petitioner,

v.

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

Docket No. 27749-08

ORDER

An Order of Dismissal And Decision was entered by the Court on February 10, 2009. Thereafter, on February 27,, 2009, the Court denied petitioner's motion to vacate, filed February 23, 2009.. Most recently the Court received from petitioner a document entitled "Petitioner's first Motion to Vacate and Reconsider". (The title of petitioner's document is incorrect, petitioner having previously filed a motion to vacate on February 23, 2009, which, as previously stated, was denied.) Said document does not constitute a notice of appeal to the Court of Appeals. See Rule 190, Tax Court Rules of Practice and Procedure; Form 17, NOTICE OF APPEAL TO COURT OF APPEALS, Appendix I, Tax Court Rules of Practice and Procedure; see also Rule 192, Tax Court Rules of Practice and

Procedure, regarding bond to stay assessment and collection.

Premises considered, it is hereby

ORDERED that the Clerk of the Court shall return to petitioner, unfiled, the aforementioned document.

(Signed) Robert N. Armen, Jr.
Special Trial Judge

Dated: Washington, D.C.
April 27, 2009

[See: Page -1197-]

Exhibit - GG

UNITED STATES TAX COURT
Washington, D. C. 20217

PATRICK-WALSH FAUCHER,
Petitioner,

v.

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

Docket No. 27749-08
|
ORDER

An Order of Dismissal And Decision was entered by the Court on February 10, 2009. Thereafter, on February 27, 2009, the Court denied petitioner's motion to vacate, filed February 23, 2009. Most recently, the Court received from petitioner a document entitled "Petitioner's Petition to vacate and Reconsider"; said document was accompanied by a United States Treasury check (No. 3091-14176064) dated March 16, 2009, payable to petitioner in the amount of $60.00.[1] Said document does not constitute a notice of appeal to the Court of Appeals. See Rule 190, Tax Court Rules of Practice and Procedure; Form 17, NOTICE OF APPEAL TO COURT OF APPEALS, Appendix I, Tax Court Rules of Practice and Procedure; see also Rule 192, Tax Court Rules of Practice and

Procedure, regarding bond to stay assessment and collection. Said document is, literally, 2¼ inches thick and, together with the 5 accompanying copies thereof, weighs, literally, 36 pounds.

Premises considered, it is hereby

ORDERED that the Clerk of the Court shall return to petitioner, unfiled, (1) the first page only of the aforementioned document and (2) the aforementioned check. The remaining pages of the aforementioned document, together with the

---

[1] Said check appears to have been endorsed over by petitioner to this Court "for payment of fee, re: Petition to Vacate and Reconsider".

---

5 accompanying copies thereof, will be returned to petitioner upon receipt by the Court of a sufficient container, postage or shipping fee prepaid, within 10 days of the date of this order; otherwise, said material will be discarded.

(Sgned) Robert N. Armen, Jr.
Robert N. Armen, Jr.
Special Trial Judge

Dated: Washington, D. C.
May 4, 2009

UNITED STATES TAX COURT
400 SECOND STREET, N.W.
WASHINGTON, D.C.

November 20, 2008

NOTIFICATION OF RECEIPT OF PETITION

Docket No.: 27749-08

Name of Case: Patrick-Walsh Faucher

| v. COMMISSIONER OF INTERNAL REVENUE

On November 14, 2008 the Court received and filed a PETITION in the above case.

FURTHER: (x) Filing Fee Paid
(x) Request for Place of Trial at Boston, MA [changed from Fitchburg, Massachusetts]
(x) Order that Caption of Case is Amended [without prior notice and opportunity to cure]

Petition served on respondent on November 20, 2008

All Papers and correspondence MUST bear the DOCKET NUMBER given above. Pursuant to Rule 21(b)(4), you are responsible for informing the Court of any change of address.

Robert R. DiTrolio
Clerk of Court

Please note that the Tax Court case information such as name, filings by the parties and actions taken by the Court can be found at the Tax Court website at www.ustaxcourt. gov, This information is updated Monday through Friday at 6:00 p.m. Eastern Time.

Pro Se:
Patrick-Walsh Faucher
49 Mack Rd.
Fitchburg, MA 01420-6521

==========

UNITED STATES TAX COURT
Washington, D. C. 20217

Patrick-Walsh Faucher, Respondent in Error
Petitioner

v.

COMMISSIONER OF INTERNAL REVENUE,
Respondent

ORDER

For cause, it is

ORDERED that the caption of this case amended to read. "Patrick-Walsh Faucher, Petitioner(s) v. Commissioner of Internal Revenue, Respondent."

(Signed) John O. Colvin
Chief Judge

Dated: Washington, D.C.
November 20, 2008

SERVED Nov 20 2008

Exhibit - C

Rubber stamp:
UNITED STATES
TAX COURT
FILED
JAN 13 2009

UNITED STATES TAX COURT

Patrick-Walsh: Faucher,
Petitioner

v.

Commissioner, IRS, et al.,
Respondent

Docket No.: 27749-08
|
Motions
[Cursive/Handwritten: Court changed caption to:
"Motion To Dismiss"]

A. Motion to Quash Respondent's Motion to dismiss and to secure an order against the Petitioner in favor of the Respondent.

B. Motion to vacate and make null and void all written communications and presentments produced and tendered by the Commissioner, Internal Revenue Service (IRS), and his/her

agents, commencing with the first refusal and/or failure of the IRS to provide an Administrative Hearing as requested and demanded in writing by the Petitioner.

C. Motion for Writ of Mandamus to compel the Commissioner to immediately convene an Administrative Hearing as previously requested/demanded in writing by the Petitioner.

D. Motion for an order of dismissal with prejudice of

Rubber stamp:
U.S. TAX COURT
DENIED
JAN 15 2009

(Signed) John O. Colvin
JUDGE

all and any claims tendered by the Commissioner, said order in favor of Plaintiff and against the Commissioner based on law, not admitted facts.

E. Motion to consider Plaintiff's status as an ambassador and give leave to withdraw without any action whatsoever on the part of the Court other than an expressed opinion and ruling that all Administrative Procedures have been met and preserved to the Petitioner and that the matter is best suited to be heard the United States Supreme Court who has original and exclusive jurisdiction concerning ambassadors.

F. Motion to find and enter an order and ruling that the Petitioner, as a matter of law, is in compliance with the law at Pub. L.97-28 and that the Petitioner is not in violation with the alleged conflicting laws of the Internal Revenue Code.

G. Motion to dismiss the Commissioner's actions, to void and abolish all IRS documents, and to issue a permanent injunction against the Commissioner and his agents thus preventing any further action and/or similar actions against the Petitioner now, or in the past, or in the future.

H. Motion to apply sanctions to the Commissioner and his/her agents and representatives for willful misrepresentation of facts and callous disregard for the law and procedure.

==========

Exhibit - V

Rubber stamp:
U.S. TAX COURT
FILED
FEB 23 2009
Cursive/Handwritten:
AS MOTION TO VACATE

[Court changed caption
without prior notice and
opportunity to cure]

UNITED STATES TAX COURT

Patrick-Walsh: Faucher,
Petitioner

v.

Commissioner, IRS, et al.,
Respondent

Docket No.: 27749-08
|
New Affirmative Matter, Tender of Issue,
Denial, Subpoena, and Offer of Proof
by way of a further
Amendment to the Amended Petition
of nineteen pages dated January 26, 2009

The petitioner again wishes to point out to the Court that he is NOT an individual schooled in the

law, but as an individual exercising his right under law for the action of the court. As such, the Petitioner asks the Court look to the substance of the pleadings rather than the form and asks the Court to take judicial notice pursuant to Section 32 of the Judiciary Act of

Rubber stamp:
U.S. TAX COURT
DENIED
FEB 27 2009

(Signed) Robrt N. Armen, Jr.
SPECIAL TRIAL JUDGE

EXHIBIT - FF

Cursive/Handwritten:
Case closed ODD
2/12/09

Rubbér stamp:
RECEIVED
UNITED STATES TAX COURT
INTAKE # 3
2009 APR 22 AM 9:43

UNITED STATES TAX COURT

Patrick-Walsh: Faucher,
Petitioner

v.

Commissioner, IRS, et al.,
Respondent

Docket No.: 27749-08
|
Petitioner's first
Motion to Vacate and Reconsider

The petitioner again wishes to point out to the Court that he is NOT an individual schooled in the law, but as an individual exercising his right under law for the action of the court. As such, the Petitioner asks the Court look to the substance of the pleadings rather than the form and asks the Court to take

judicial notice pursuant to Section 32 of the Judiciary Act of 1789 (1 Stat. 73) which specifies that "courts respectively shall proceed and give judgement

[See: Page -1185-]

EXHIBIT - CC

Cursive/Handwritten:
Case closed ODD 4/10/09

Rubber stamp:
RECEIVED
UNITED STATES TAX COURT
INTAKE # 4
2009 APR 28 PM12:21

UNITED STATES TAX COURT

Patrick-Walsh: Faucher,
Petitioner

v.

Commissioner, IRS, et al.,
Respondent

Docket No.: 27749-08
|
Petitioner's
Petition
to Vacate and Reconsider

The petitioner again wishes to point out to the Court that he is NOT an individual schooled in the law, but as an individual exercising his right under law for the action of the court. As such, the Petitioner asks the Court look to the substance of the pleadings [Note: payment in full for Petitioner'S PETITION to

Vacate and Reconsider was tendered to Court, check number 3091-14176064, in the amount of $60.00, endorsed to the Court, the correct fee for said petition.]

EXHIBIT - DD

Rubber stamp:
UNITED STATES TAX COURT
MAY -7 2009

UNITED STATES TAX COURT

Patrick-Walsh: Faucher,
Petitioner

v.

Commissioner, IRS, et al.,
Respondent

Docket No.: 27749-08
|
NOTICE OF APPEAL

The petitioner again wishes to point out to the Court that he is NOT an individual schooled in the law, but as an individual exercising his right under law for the action of the court. As such, the Petitioner asks the Court look to the substance of the pleadings

EXHIBIT - W

Cursive/Handwritten:
ODD 2/10/09

Rubber stamp:
RECEIVED
UNITED STATES TAX COURT
2009 MAR 24 AM 9:17

UNITED STATES TAX COURT

Patrick-Walsh: Faucher,
Petitioner

v.

Commissioner, IRS, et al.,
Respondent

Docket No.: 27749-08

NOTICE and DEMAND
Notice of Objection and Protest
and Demand for Timely Answer and Explanation

Take notice that this letter is expressly for the attention of:

Robert N. Armen, Jr.
Special Trial Judge
United States Tax Court
400 Second Street, N.W.
Washington, D.C.

But first:

The petitioner again wishes to point out to the Court that he is NOT an individual schooled in the law, but as an individual exercising his right under law for the action of the court. As such, the Petitioner asks the Court look to the substance of the pleadings

U.S. TAX COURT
FILED
DEC 29 2008

Patrick-Walsh: Faucher
Post Location, In Care of:
c/o 49 Mack road
Fitchburg
Massachusetts Commonwealth
Non-Domestic

UNITED STATES TAX COURT
Docket No.: 27749-08

Patrick-Walsh: Faucher,
v.

Commissioner, IRS

"Prayer to Toll, Stop, and
Suspend Time and Actions"
[original "caption," struck-out]

Motion To Stay Proceedings
In This Case
[Cursive/Handwritten caption changed without prior notice or opportunity to cure]

My computer hard drive is dead. New England suffered serious damages as a result of an ice storm. Massachusetts is under a State of Emergency as

declared by the Governor. Fitchburg was impacted seriously.

I contacted a local computer repair company and am on the list to have the computer fixed. The repair ticket is in the lengthy que awaiting service. North East IT Services said that business customers with a service contract must be taken first. Others, including myself, will be taken last.

The lack of a computer, and the data held within the failed disk drive, has seriously impared my ability to defend or prosecute. The computer, data, and printer are needful and necessary to my prosecution and defense.

When the computer is repaired and functions, I will notify all parties and request that the prayer for Toll, Stop and Suspend Time and Action in this unusual emergency situation is abolished and the case can begin anew.

Thank you for your time and consideration in this matter.

Sincerely,
s/ Patrick-Walsh: Faucher
Patrick-Walsh: Faucher

U.S. TAX COURT
DENIED
JAN 7 2009
(Signed) John O. Colvin

Judge

☐ Robert R. DiTrulio
Clerk of the Court

☐ Virginia Esquivel
Paralegal Specialist
IRS/Council, Bosyon, MA

USPS Tracking Numbers
Text

---

a)
USPS Shipment Info for 0180 5213 6831 3620 3954?
From: U.S._Postal_Service_
(U.S._Postal_Service@usps.com)
Sent: Wed 5/05/10 8:31 AM
To: [xxxxxxxxxxxxxxxx]@hotmail.com

This is a post-only message. Please do not respond.
Patrick-Wa Faucher has requested that you receive the current Track & Confirm information, as shown below.
Current Track & Confirm e-mail information provided by the U.S. Postal Service.
Label Number: 0180 5213 6831 3620 3954
Service Type: Priority Mail Delivery Confirmation
Shipment Activity Location Date & Time

Delivered WASHINGTON DC 20543 04/12/10 8:16am
Notice Left WASHINGTON DC 20543 04/11/10 10:09am
Arrival at Unit WASHINGTON DC 20022 04/11/10 10:05am
Acceptance FITCHBURG MA 01420 04/09/10 3:52pm
Electronic Shipping FITCHBURG MA 01420 04/08/10 7:15pmInfo Received

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USPS has not verified the validity of any email addresses submitted via itsonline Track & Confirm tool.

For more information; or if you have additional questions on Track & Confirmservices and features, please visit the Frequently Asked Questions (FAQs)section of our Track & Confirm site athttp://www.usps.com/shipping/trackandconfirmfaqs.htm

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b)
USPS Shipment Info for 0180 5213 6830 6280 3662?
From: U.S._Postal_Service_
(U.S._Postal_Service@usps.com)
Sent: Wed 5/05/10 8:31 AM
To: [xxxxxxxxxxxxxxxx]@hotmail.com

This is a post-only message. Please do not respond.

Patrick-Wa Faucher has requested that you receive the current Track & Confirminformation, as shown below. Current Track & Confirm e-mail information provided by the U.S. Postal Service.

Label Number: 0180 5213 6830 6280 3662
Service Type: Priority Mail Delivery Confirmation
Shipment Activity Location Date & Time

Delivered WASHINGTON DC 20543 04/12/10 8:16am
Notice Left WASHINGTON DC 20543 04/11/10 10:09am
Arrival at Unit WASHINGTON DC 20022 04/11/10 10:05am
Acceptance FITCHBURG MA 01420 04/09/10 3:51pm

Electronic Shipping FITCHBURG MA 01420 04/08/10 7:15pmInfo Received

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USPS has not verified the validity of any email addresses submitted via itsonline Track & Confirm tool.
For more information, or if you have additional questions on Track & Confirm services and features, please visit the Frequently Asked Questions (FAQs)section of our Track & Confirm site at http://www.usps.com/shipping/trackandconfirmfaqs.htm

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c)
USPS Shipment Info for 0180 5213 6830 3138 7209?
From: U.S._Postal_Service_ (U.S._Postal_Service@usps.com)
Sent: Wed 5/05/10 8:31 AM
To: [xxxxxxxxxxxxxxxx]@hotmail.com

This is a post-only message. Please do not respond.
Patrick-Wa Faucher has requested that you receive the current Track & Confirm information, as shown below.
Current Track & Confirm e-mail information provided by the U.S. Postal Service.
Label Number: 0180 5213 6830 3138 7209
Service Type: Priority Mail Delivery Confirmation
Shipment Activity Location Date & Time

Delivered WASHINGTON DC 20543 04/12/10 8:16am
Notice Left WASHINGTON DC 20543 04/11/10

10:09am
Arrival at Unit WASHINGTON DC 20022 04/11/10 10:05am
Acceptance FITCHBURG MA 01420 04/09/10 3:53pm
Electronic Shipping FITCHBURG MA 01420 04/08/10 7:15pmInfo Received

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USPS has not verified the validity of any email addresses submitted via its online Track & Confirm tool.
For more information, or if you have additional questions on Track & Confirm services and features, please visit the Frequently Asked Questions (FAQs)section of our Track & Confirm site athttp://www.usps.com/shipping/trackandconfirmfaqs.htm

End
USPS Tracking Numbers
Text

USPS Tracking Numbers
*.rtf
Image Reproduction

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a)
UNITED STATES POSTAL SERVICE
Track & Confirm, Search Results
Label/Receipt Number: 0180 5213 6831 3620 3954
Class: Priority Mail
Services: Delivery Conformation
Status: Delivered

Your item was delivered at 8:16 AM on April 12, 2010 in Washington, DC 20543

Detailed Results:
- Delivered, April 12, 2010, 8:16 am, WASHINGTON, DC 20542
- Notice left, April 11, 2010, 10:09 am, WASHINGTON DC 20543
- Arrival at Unit, April 11, 2010, 10:05 am, WASHINGTON DC 20022
- Acceptance, April 09, 2010, 3:52 pm, FITCHBURG MA 01420
- Electronic Shipping Info Received, April 08, 2010
Notification Options
Track & Confirm by email
Get current event information or updates for your item sent to you or others by email.

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b)
UNITED STATES POSTAL SERVICE
Track & Confirm, Search Results
Label/Receipt Number: 0180 5213 6830 6280 3662
Class: Priority Mail
Services: Delivery Conformation
Status: Delivered

Your item was delivered at 8:16 AM on April 12, 2010 in Washington, DC 20543

Detailed Results:
- Delivered, April 12, 2010, 8:16 am, WASHINGTON, DC 20542
- Notice left, April 11, 2010, 10:09 am, WASHINGTON DC 20543
- Arrival at Unit, April 11, 2010, 10:05 am, WASHINGTON DC 20022
- Acceptance, April 09, 2010, 3:51 pm, FITCHBURG MA 01420
- Electronic Shipping Info Received, April 08, 2010
Notification Options
Track & Confirm by email
Get current event information or updates for your item sent to you or others by email.

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c)
UNITED STATES POSTAL SERVICE
Track & Confirm, Search Results
Label/Receipt Number: 0180 5213 6830 3138 7209
Class: Priority Mail

Services: Delivery Conformation
Status: Delivered

Your item was delivered at 8:16 AM on April 12, 2010 in Washington, DC 20543

Detailed Results:
- Delivered, April 12, 2010, 8:16 am, WASHINGTON, DC 20542
- Notice left, April 11, 2010, 10:09 am, WASHINGTON DC 20543
- Arrival at Unit, April 11, 2010, 10:05 am, WASHINGTON DC 20022
- Acceptance, April 09, 2010, 3:53 pm, FITCHBURG MA 01420
- Electronic Shipping Info Received, April 08, 2010
Notification Options
Track & Confirm by email
Get current event information or updates for your item sent to you or others by email.

End
USPS Tracking Numbers
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SUPREME COURT OF THE UNITED STATES
OFFICE OF THE CLERK
WASHINGTON, DC 20543-0001

April 26, 2010

Patrick W. Faucher (sic)
49 Mack Road
Fitchburg, MA 01420

RE: Faucher v. Shulman

Dear Mr. Faucher (sic):

Returned are 39 copies of the petition for writ of certioari (sic) in the above-entitled case postmarked on April 9, 2010 and received on April 13, 2010, which fails to comply with the Rules of this Court.

The order(s) of the U. S. Tax Court dated January 2, 2009 and February 10, 2009 must be included in the appendix. Rule 14.1(I). Each order must be reproduced so that it complies with Rule 33.1.

Kindly correct the petition so that it complies in all respects with the Rules of this Court and return it to this Office promptly so that it may be docketed. Unless the petition is submitted to this Office in corrected form within 60 days of the date of this letter, the petition will not be filed. Rule 14.5.

Three copies of the corrected petition must be served on opposing council. Rule 29.3.

This office shall retain one copy of the petition and your money order in the amount $300.00 in expectation of timely receipt of a properly prepared petition.

When making the required corrections to a petition, no change to the substance of the petition may be made.

Sincerely,
William K. Suter, Clerk
By:

Clayton R. Higgins, Jr.
(202) 479-3019

Enclosures

OBSERVATIONS, comments, corrections, and amplifications:

1) Above letter from Court indicates receipt of the petition on April 13, 2010, at the Court.

2) Track & Confirm report from the United States Postal Service indicates delivery of the petition on April 12, 2010 at 8:16 AM.

3) The petition was timely filed.

4) The ORDERS of the Tax Court have been added to the petition as specified in the Court's letter, above.

5) Petitioner respectfully asks the Court look to the substance of the pleadings rather than the form and asks the Court to take judicial notice pursuant to Section 32 of the Judiciary Act of 1789 (1 Stat. 73) which specifies that "courts respectively shall proceed and give judgement according as the right of the cause and matter in law shall appear unto them, without regarding any imperfections, defects, or want of form." The Petitioner further asks the Court to take judicial notice pursuant to Rule 201 of the Federal Rules of Evidence of the enunciation of principles stated in King v. Knoll (No. 04-04149-JAR), Whitney v. State of New Mexico (113 F.3d 1170), and Haines v. Kerner (404 U.S. 519), wherein the courts directed that those who are unschooled in law making complaints/pleadings shall have the Court look to the substance of the complaint/pleadings rather than the form.

6) Petitioner's number of years is now in his sixties. Petitioner is not a typist. Petitioner uses the hunt'n'peck typing method. Touch typing is not a consideration and the use of index fingers is the rule; a thumb and pinkie being the occasional exception. Petitioner researched, assembled, and constructed his own documents and presented herein for your favorable consideration.

7) Petitioner favors not using the word Mister, or its abbreviation "Mr." Use of Mister or Mr. would be use of a title of courtesy and would seem to be improper in this or any other matter and I fear someone may misconstrue its meaning for a trade, craft, occupation, employment, or office. The use of a title may give an appearance to be that of a mark, style, or designation; a distinctive appellation. Marks

upon a Hebrew are prohibited by law - the Mosaic Law. Petitioner prefers and recognizes his appellation only as Patrick Walsh Faucher, usually in print as "Patrick-Walsh: Faucher."

8) Petitioner's stated appellation is Patrick Walsh Faucher and is not Patrick W. Faucher or PATRICK W. FAUCHER or P W Faucher or any other variation of similar fictitious name construct.

9) Name explanations: Patrick Walsh is Petitioner's given name. Faucher is the Family name (or sir name). Petitioner has no middle name nor initials

10) Petitioner thanks the Court for the opportunity to correct and cure irregularities in the original Petition. I hope and pray that this second submission is suitable to the Court's needs.

11) Revised Petition is due June 26, 2010.

End Volume IV

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No. 09-1566

OCT 28 2010

In The
Supreme Court of the United States

Patrick Walsh Faucher, Pro Se,
Petitioner

v.

Douglass Shulman,
Commissioner of Internal Revenue
Respondent

Petition for the Rehearing of an Order Denying a
Petition for Writ of Certiorari

PETITION FOR REHEARING

Patrick Walsh Faucher, Pro Se
Post Location, In Care of
c/o 49 Mack Road
Fitchburg, Massachusetts 01420
Telephone Contact
(978) 833-1217

INTRODUCTORY STATEMENT

Petitioner suggests that the Court did err in denying the petition for Petition For Writ Of Certiorari to the United States Court of Appeals for the First Circuit and this petition for rehearing provides the opportunity for the Court to correct errors.

QUESTIONS PRESENTED FOR REVIEW

Restricted

At this time I can not think of any new questions as all that I could think of are enumerated in the Revised Petition for Writ of Certiorari that was denied.

PARTIES TO THE PROCEEDINGS

Patrick-Walsh Faucher, Pro Se
Appellant - Petitioner
Post Location, In Care of:
c/o 49 Mack road
Fitchburg
Massachusetts Commonwealth
Non-Domestic
Telephone contact, Mike: (978) 833-1217

v

Douglas Shulkman, Commissioner
Internal Revenue Service (IRS)
Respondent -Appellee
1111 Constitution Avenue, NW
Washington DC 20224-0002

Lawyers

Sara Ann Ketchum, et al., Principal Lawyer
United States Department of Justice
Tax Division
Appellate Section
Post Office Box 502
Washington D.C. 20044-0502
(202) 514-9838

Thomas J. Clark, et al.,
U. S. Department of Justice
Tax Division, Appellate Section
Post Office Box 502
Washington, D. C. 20044-0502
(202) 514-9084

Continued

John DiCicco, et al.,
Acting Assistant Attorney General
Tax Division
United States Department of Justice
Post Office Box 502
Washington, D.C. 20044-0502

Clarissa C. Potter, et al.,
Acting Chief Council
Internal Revenue Service
1111 Constitution Avenue, NW
Washington, D.C. 20224-0002

Michael Fiore, et al.,
Associate Area Council
Council Offices, Internal Revenue Service
Tip O'Neill Building, Room 401
10 Causeway Street
Boston, Massachusetts 02222-1047

Neal Kumar Katyal
Acting Solicitor General
United States Department of Justice
950 Pennsylvania Avenue, N.W.
Washington, DC 20530-0001

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Petition

1. The Petitioner dissents with the decision of the Court and respectfully requests a rehearing.

2. Petitioner expresses that no meeting of the minds between Petitioner and the Court is presently enjoyed.

3. Any alleged contract or agreement with the Social Security Administration and the Internal Revenue Service (IRS) is further refuted in that no form bearing a Social Security [number] was tendered. See: *Style Manual - Brackets*, a/k/a "*Blocking Rule.*"

4. A *Tender Offer* was presented to the Retirement Board to make payments in gold coin. Request denied.

5. The former revised Petition for Writ of Certiorari is hereby wholly incorporated herein and made fully a part thereof by reference into this Petition for Rehearing.

6. The CD containing "Exhibits A through AA, Full Exhibit A, 1st Cir App Ct, USSC EDGAR, and USSC PDF"are hereby wholly incorporated herein and made fully a part thereof by reference into this Petition for Rehearing.

7. Petitioner continues to pay all tithes and taxes as required by the Law of God without personal benefit or gain. *Exodus 20:3, Exodus 20:17, Exodus 21:28-36, Exodus 23:32-33, Leviticus 19:35-36, Malichi 3:8, and Matthew 6:24.*

8. As the individual that composed and single handily typed the documents and petitions submitted to the IRS and various courts, the Petitioner's relief must include a decent explanation of Court decisions based upon relevant fact and law.

9. If doubt exists as to the construction of a taxing statute, the doubt should be resolved in favor of the taxpayer. *Hassett v. Welch, 303 U.S. 303.*

10. Petitioner had no knowledge that signing up for Social Security would abrogate his Rights, a fraud indeed. *Brady v. U.S., 397 U.S. 742 at 748.*

11. Petitioner reasserts his tax exempt status. *Long v. Rasmussen, 281 F. 236, at 238.*

12. Petitioner asserts his immunity against any claim tendered by the IRS. A fiction can have intercourse only with another fiction - not a living, natural born, man. *Redfield v. Fisher, 292 P. 813, 135 Or. 180, 294 P.461, 73 A.L.R. 721; Penhallow v. Doane's Administrators (3 U.S. 54; 1 L.Ed. 57; 3 Dall. 54).*

13. *Legal maxim 1:* If the plaintiff (originally the IRS) does not prove his case, the defendant (originally Faucher the Respondent) is absolved.

14. IRS remains in dishonor for failure to timely reply to Petitioners writings. *Federal Tax Lien Act of 1966.*

Relief Sought

15. Rehearing enbanc with the aim to fully reconsider

the Revised Petition Docket Number 09-1566, with a finding in favor of the Petitioner. Please.

I state under penalty of perjury under the laws of the United States of America that the foregoing is true and correct to the best of my present knowledge, recollection, belief, and conviction. Executed on October 18th, 2010, a.D.

Patrick-Walsh: Faucher, Pro Se

Patrick-Walsh: Faucher, Pro Se
Appellant - Petitioner
Post Location, In Care of:
c/o 49 Mack road
Fitchburg
Massachusetts Commonwealth
Non-Domestic

Appendix

Supreme Court of the United States
Office of the Clerk
Washington, DC 20543-0001

William K. Suter
Clerk of the Court
(202) 479-3011

October 4, 2010

Mr. Patrick Walsh-Faucher (sic)
c/o 49 Mack Road
Fitchburg, MA 01420

Re: Patrick Walsh-Faucher (sic)
V. Commissioner of Internal Revenue
No. 09-1566

Dear Mr. Walsh-Faucher (sic)

The Court today entered the following order in the above-entitled case:

The petition for a writ of certiorari is denied.

Sincerely,

s/ William K. Sutter, Clerk
William K. Sutter, Clerk

Certificate of Restriction
(Bound)

No. 09 1566

Patrick Walsh Faucher, Pro Se,
Petitioner

v.

Douglass Shulman,
Commissioner of Internal Revenue,
Respondent

As required by United States Supreme Court Rule 44 2., I declare that the request for petition for the rehearing of an order denying a petition for writ of certiorari, Petition for Rehearing, is restricted to the grounds as specified in paragraph 2. of Rule 44.

Furthermore Petitioner declares that the Petition for Rehearing is presented in good faith and not for delay, but for correction of errors.

I state under penalty of perjury under the laws of the United States of America that the foregoing is true and correct to the best of my present knowledge, recollection, belief, and conviction. Executed on October 18th, 2010, a.D.

Patrick-Walsh Faucher, Pro Se
Post Location, In Care of:
c/o 49 Mack Road
Fitchburg
Massachusetts Commonwealth
Non-Domestic

Income tax requires of us to serve two (2) masters in violation of Matthew 6:24.

Matthew 6:24, No man can serve two masters: for either he will hate the one, and love the other; or else he will hold to the one, and despise the other. Ye cannot serve God and mammon.

Income tax requires of us to rob God in violation of Malachi 3:8.

Malachi 3:8, Will a man rob God? Yet ye have robbed me. But ye say, In what have we robbed thee? In tithes and offerings.

Income tax requires of us that we commit idolatry in violation of Exodus 20:3.

Exodus 20:3, Thou shalt have no other gods before me.

Income tax requires of us that we use unjust weights and balances in violation of Leviticus 19:35-36.

Leviticus 19:35-36, [35] Ye shall do no unrighteousness in judgement, in weight, in measure of length or of capacity. [36] Just balances, just weights, a just ephah, and a just hin shall ye have: I am the Lord your God, who brought you out of the land of Egypt.

Income tax requires of us that we sign contracts with foreign and alien gods in violation of Exodus 23:32-33.

Exodus 23:32-33, [32] Thou shalt make no covenant with them, nor with their gods. [33] They

shall not dwell in thy land, lest they make thee to sin against me: for if thou shalt serve their gods it will surely be a snare to thee.

Social Security violates the strict liability statue in Exodus 21:28-36.

Exodus 21:28-36, [28] If an ox shall gore a man or a woman, that they die: then the ox shall be surely stoned, and his flesh shall not be eaten; but the owner of the ox shall be quit. [29] But if the ox was accustomed to push with his horn in time past, and it hath been testified to his owner, and he hath not restrained him, but that he hath killed a man or a woman; the ox shall be stoned, and his owner also shall be put to death. [30] If there shall be laid on him a sum of money, then he shall give for the ransom of his life whatever is laid upon him. [31] Whether he hath gored a son, or hath gored a daughter, according to this judgement shall it be done to him. [32] If the ox shall push a man-servant, or maid-servant; he shall give to their master thirty shekels of silver, and the ox shall be stoned. [33] And if a man shall open a pit, or if a man shall dig a pit, and not cover it, and an ox or an ass shall fall into it; [34] The owner of the pit shall make compensation, and give money to the owner of them; and the dead beast shall be his. [35] And if one man's ox shall hurt another's that he shall die, then they shall sell the live ox, and divide the money of it, and the dead ox also they shall divide. [36] Or if it shall be known that the ox hath used to push in time past, and his owner hath not restrained him; he shall surely pay ox for ox, and the dead shall be his own.

Social Security violates the Tenth Commandment by appealing to our lust and greed in violation of Exodus 20:17.

Exodus 20:17, Thou shalt not covet thy neighbor's house, thou shalt not covet thy neighbor's wife, nor his man-servant, nor his maid servant, nor his ox, nor his ass, nor any thing that is thy neighbor's.

Style Manual

United States Government Printing Office

Issued by the Public Printer Under Authority
of
44 U.S.C 1105

29th Edition

Extract from the Public Printing Law, Title 44 U.S.C., Section 1105, The Public Printer shall determine the form and style in which the printing or binding ordered by a department is executed, and the material and the size of type used, having proper regard to economy, workmanship, and the purposes for which the work is needed.

About this manual: By act of Congress the Public Printer is authorized to determine the form and style of Government Printing. ***

(see page 128 of the manual for)
Brackets
Brackets, in pairs, are used —

***

8.20. In bills, contracts, laws, etc., to indicate matter that is to be omitted.

***

Tender Offer

c/o19 Pierce Avenue, Suite C, #164
Fitchburg, Massachusetts 01420
May 3rd, 2004, A.D.

Diane G. Vieweg, Board Administrator
Fitchburg Retirement System
719 Main Street, City Hall
Fitchburg, Massachusetts 01420

Tender Offer

As unusual as this offer may seem, it is sincere and has its roots in and springs forth from my true and sincerely held religious beliefs. Take the offer to heart and consider the benefits to the taxpayers with a contract that diminishes expenses over time to no expenses at the fullfulment of the proposed agreement.

In recognition of the financial difficulties in these troubling times, I propose the following private contract as one remedy to help reduce the expense to the city of the deferred compensation due and payable commonly known as retirement or pension expenses. The offer is not one sided as the contract will provide to me certain benefits.

Instead of tendering deferred compensation in the

form of commercial paper and/or Federal Reserve Notes, I propose that the compensation be in the form of gold coin, specifically American Gold Eagles of the fifty dollar denomination. Each gold coin contains one ounce of fine gold and is considered by Congress to be equal to and the same as a Fifty Dollar Federal Reserve Note.

Furthermore I propose that the annual payment of gold be reduced in steps over time to zero dollars/ounces. The graduated/down-stepped payments in gold will diminish over time to no payment required and eventually no further expense to the city.

If you have capacity to enter into this contract and if you are interested in reducing and eventually eliminating the retirement expense in this individual case, please let me know as soon as possible. I would like to know your position and intentions within a week, ten days, or so.

Incidently, if you accept my offer and we come to an agreement, the health insurance must be canceled as there is no practical way to purchase coverage from BC/BS using gold.

without prejudice,

s/ Patrick Walsh Faucher
Patrick Walsh Faucher

yr	coin anly	coin moly	approx expen*	face value	expens FRN's
1	96	8	37,824	4,800	43,870
2	84	7	33,096	4,200	87,740
3	72	6	28,368	3,600	131,610
4	60	5	23,640	3,000	175,480
5	48	4	18,912	2,400	219,350
6	36	3	14,184	1,800	263,220
7	24	2	9,456	1,200	307,090
8	12	1	4,728	600	350,960
9	0	0	0	0	394,830
10					438,700
11					482,570
12					526,440
13					570,310
14					614,180
15					658,050
16					701,920
17					745,790
18					789,660

19	833,530
20	877,400
21	921,270
22	965,140
23	1,009,010

* your expense: cost based upon dealer published quote plus shipping as of May 3rd, 2004, A.D. for American Eagle $50.00 gold piece in quantities indicated.

Fitchburg Retirement System
City Hall, 718 Main Street
Fitchburg, Massachusetts 01420
(978) 345-9570 Fax (978) 345-9698
Email: dvieweg@ci.fitchburg.ma.us

Members of the Retirement Board:
Richard N. Sarasin, Chairman, Ex-Officio
John C. Curran, Elected
John R. Lombard, Elected
Ellen M. Jerszyk, Appointed
Norman J. LeBlanc, Appointed

Diane G. Vieweg, Board Administer

May 5, 2004 #1

Patrick Walsh Faucher
C/o 19 Pierce Avenue, Suite C, #164
Fitchburg, MA 01420-7111

Dear Mr. Faucher:

Thank you for your recent letter concerning the private contract you are offering the retirement system.

Although it appears at this time that we would

not be interested in your offer, a copy will be forwarded to the board for discussion. In the event that our position changes, we will contact you.

Thank you again for your consideration.

Sincerely,

s/ Richard N. Sarasin
Richard N. Sarasin

State-Fitchburg Retirement System
City Hall, 718 Main Street
Fitchburg, Massachusetts 01420
(978) 345-9570 Fax (978) 345-9698

Members of the Retirement Board:
Richard N. Sarasin, Chairman, Ex-Officio
John C. Curran, Elected
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Norman J. LeBlanc, Appointed

May 26, 2004 #2

Patrick Walsh Faucher
C/O 19 Pierce Avenue, Suite C, #164
Fitchburg, MA 01420-7111

Dear Mr. Faucher:

This letter is to inform you that at the meeting of the Fitchburg Retirement Board yesterday the Board discussed your letter concerning the private contract involving compensation to you in the form of gold coins. Our conclusion was that although we appreciate your offer it would not be feasible to implement such a program, since it goes against guidelines established for all State-Retirement

Systems in the Commonwealth of Massachusetts.

The State-Retirement Systems are required to pay all retirees and beneficiaries pension payments due them by the last day of each month. These payments are required to be paid through payroll check or bank transfers.

Thank you again for your consideration.

Sincerely,

s/ Richard N. Sarasin
Richard N. Sarasin

Cases

Hassett v. Welch, 303 U.S. 303. Ruled that disputes over uncertainties in the tax code should be resolved in favor of the taxpayer. "In view of other settled rules of statutory construction, which teach that... if doubt exists as to the construction of a taxing statute, the doubt should be resolved in favor of the taxpayer..." 1938.

Brady v. U.S., 397 U.S. 742 at 748. Supreme Court ruled that: Waivers of Constitutional Rights not only must be voluntary, they must be knowingly intelligent acts, done with sufficient awareness of the relevant circumstances and consequences." 1970.

Long v. Rasmussen, 281 F. 236, at 238. "The revenue laws are a code or a system in regulation of tax assessment and collection. They relate to taxpayers, and not to non-taxpayers. The latter are without their scope. No procedures are prescribed for non-taxpayers, and no attempt is made to annul any of their rights and remedies in due course of law. With them Congress does not assume to deal, and they are neither the subject nor the object of the revenue laws."

Redfield v. Fisher, 292 P. 813, 135 Or. 180, 294 P.461, 73 A.L.R. 721. "The individual, unlike the corporation, cannot be taxed for the mere privilege of existing. The corporation is an artificial entity which owes its existence and charter powers to the state; but the individuals' rights to live and own property are natural rights for the enjoyment of which an excise cannot be

imposed." 1931.

Penhallow v. Doane's Administrators (3 U.S. 54; 1 L.Ed. 57; 3 Dall. 54). Defines governments succinctly: "governments are corporation." Inasmuch as every government is an artificial person, an abstraction, and a creature of the mind only, a government can interface only with artificial persons. 1795.

Maxims of Law

Legal maxim 1: If the plaintiff does not prove his case, the defendant is absolved. In this instant case, the plaintiff shall mean IRS and defendant shall mean Faucher, the petitioner, i.e., In the original contest the IRS failed to present any Thing before the courts.

Legal Maxim 2: A prescriptive and legitimate custom overcomes the law.

Legal Maxim 3: He who uses his legal rights, harms no one.

Legal Maxim 4: Rights never die.

Legal Maxim 5: Where there is a right, there is a remedy.

Legal Maxim 6: Where two rights concur, the more ancient shall be preferred.

Legislative Acts

The Federal Tax Lien Act of 1966 was enacted to align Internal Revenue Code administrative and judicial procedures with UCC requirements -- see legislative history, Senate Report No. 1708, Oct. 13, 1966.

Senate Report No. 1708, Federal Tax Lien Act of 1966, 89th Cong., 2d Sess., P.L. 89--719, 1966 U.S. Code Congressional and Administrative News, pp. 3722, 3728--29

Senate Report No. 1708, which preceded enactment of the Federal Tax Lien Act of 1966.

BLUE CROSS BLUE SHIELD

Patrick-Walsh:Faucher
c/o 49 Mack Road
Fitchburg [near 01420]
Massachusetts, uSA

FITCHBURG RETIREMENT BOARD
CITY HALL
718 MAIN STREET
FITCHBURG, MA 01420

Please find again a completed Benefit Verification Form for the year Two Thousand Six. I am also requesting the correct procedure to withdraw from both Blue Cross / Blue Shield health insurance coverage and life insurance coverage. I no longer wish to receive insurance benefits and I no longer authorize deductions associated with insurance.

Thank you for your time and consideration.

without prejudice

s/ Patrick-Walsh:Faucher
Patrick-Walsh:Faucher

Patrick-Walsh: Faucher
Post Location: In Care Of
c/o 49 Mack Road
Fitchburg [near 01420]
Massachusetts, uSA

October 2nd , 2006 a.D.

re: Xnn98383nnn

BCBS
Box 9145
North Quincy, MA 02171-9145

Blue Cross Blue Shield
of Massachusetts,

Strict liability is an extremely important foundation of law. It is the foundation of the common law. Everybody must be responsible for his or her own actions. Under limited liability no one is responsible for his or her own actions - the Guardian is. You can not have freedom in a Guardian/Ward relationship - the Guardian is the Master, not the Ward. Strict liability is a requirement of God. See: Exodus 21:18-19, 22-25, 28-36; 22:5-6, 14-15.

As a student of the Mosaic Law, I am now aware that it is a transgression of the law of God to engage in limited liability by the use of insurance. Therefore as a Religious Objector (RO) I am canceling immediately the BCBS Master Medical coverage for myself. Cancelled along with the policy are any perceptions, presumptions, authorities, rights, privileges, and immunities claimed by you as a result of the original application for insurance or the policy itself. Wording on the enclosed form has been altered to clearly express my intended exit from the insurance agreement rather than infer or confer additional authority to BCBS to obtain, use, or distribute/share my personal and private information. The changes comport well with my status as a Religious Objector.

Any existing Power of Attorney or any legal fictions are expressly rescinded especially any and all past, present, and future powers, fictions and duties, and any and all perceptions, presumptions, authorities, rights, privileges, and immunities claimed by you or affiliates as a result of the now canceled insurance policy.

Religious Objector status has been entered in the date of birth area as it is a transgression of the law of God to celebrate birthday. I am prohibited from citing or celebrating a birthday. See: Exodus 7:10-12, 19-22; 8:5-7, 16-19; 22:18. Leviticus 19:26; 19:31; 20:6; 20:27. Numbers 23:20-26; 24:1. Deut. 18:9-14. 1 Samuel 28:3-14. 2 Kings 17:17; 21:6; 23:24. 2 Chron. 33:6. Isaiah

8:19; 19:3; 47:9-12. Jeremiah 14:13-16; 27:8-10; 29:8-9. Ezekiel 13:5-8; 22:28. Micah 3:5-12. Zech. 10-2. Acts 16:16-18; 19:13-20. Galatians 5:19-21. Rev. 18:1-2

Enclosed please find your Blue Cross and Blue Shield of Massachusetts (a licensee of the Blue Cross and blue Shield Association) card, returned, in sections.

In a letter to the Fitchburg Retirement Board dated April 19, 2006, and sent via USPS first class, certified mail, return receipt requested, number 7005 1820 0006 3748 9411, my intention to withdraw from medical coverage was clearly stated and any authorization for deductions was cancelled then. A copy of same is enclosed. This withdrawal is effective immediately. There are no claims against the account as I have been responsible for my health care these past many months.

Notice to the Agent is notice to the Principal; notice to the Principal is notice to the Agent.

I reserve all my rights at all times and waive none of my rights at any time especially my right to time.

without prejudice,

s/ Patrick-Walsh: Faucher
Patrick-Walsh: Faucher
Signed at Fitchburg on the Second day in the month of October in the year 2006 anno Domini.

Sent: October 2, 2006, first class mail, USPS, postage paid, Certified Mail, Return Receipt # 7005 1820 0006 3748 9374

Punctuation
Punctuation and etcetera in all document and letter exchanges between parties shall be construed, interpreted, applied, and controlled per Unites States Government Printing Office Style Manual 2000 as issued by the Public Printer under authority of 44 USC 1105, Washington 2000. ISBN 0-16-050082-6 (Paper). USGPO Style Board, Roy W. Morton, Chairman.

Chapter 265: Section 37. Violations of constitutional rights; punishment
Section 37. No person, whether or not acting under color of law, shall by force or threat of force, willfully injure, intimidate or interfere with, or attempt to injure, intimidate or interfere with, or oppress or threaten any other person in the free exercise or enjoyment of any right or privilege secured to him by the constitution or laws of the commonwealth or by the constitution or laws of the United States. Any person convicted of violating this provision shall be fined not

more than one thousand dollars or imprisoned not more than one year or both; and if bodily injury results, shall be punished by a fine of not more than ten thousand dollars or by imprisonment for not more than ten years, or both.

There is No Law Requiring an Individual to Obtain or Use a Social Security Number

Your request and/or requirement and/or demand that I provide a social security number to you is a violation of one or more of the following laws: 4 CFR 83.9; 5 USC Sec. 552a; 7 CFR 1.123; 7 USC Sec. 2204g; 14 CFR 1212.604; 17 CFR 249.501a; 19 CFR 118.11; 19 CFR 122.25; 19 CFR 24.5; 24 CFR 5.212; 28 CFR 16.53; 28 CFR 513.31; 28 CFR 700.25; 29 CFR 70a.10; 29 CFR 71.12; 31 CFR 1.32; 31 CFR 501.806; 32 CFR 270.19; 32 CFR 310.20; 32 CFR 311.5; 32 CFR 316.6; 32 CFR 317.20; 32 CFR 323.5; 32 CFR 505.2; 32 CFR 701.108; 32 CFR 806b.9; 38 CFR 1.575; 38 CFR 3.216; 38 USC Sec. 5101; 39 CFR 266.4; 45 CFR Part 801; 47 CFR 0.554; 49 CFR 10.29.

Notice Regarding Disclosure of Social Security Number

Section 7 of Public Law 93-579, as enacted by the Congress of the United States provides that:

(a)(1) It shall be unlawful for any Federal, State or local government agency to deny to any

individual any right, benefit, or privilege provided by law because of such individual's refusal to

disclose his social security account number.

(b) Any Federal, State, or local government agency which requests an individual to disclose his social security account number shall inform that individual whether that disclosure is mandatory or voluntary, by what statutory or other authority such number is solicited, and what uses will be made of it.

18 USC Sec. 242 and 42 USC Sec. 1983 provides that:

"Whoever, under color of any law, statute, ordinance, regulation, or custom, willfully subjects any person in any State, Territory, or District to the deprivation of any rights, privileges, or immunities secured or protected by the Constitution or laws of the United States, ... shall be fined under this title or imprisoned not more than one year, or both;" 42 USC Sec. 1983 further provides that a violator "shall be liable to the party injured in an action at law, suit in equity, or other proper proceeding for redress."

42 USC Sec. 408 provides that:

"Whoever ... (8) discloses, uses, or compels the disclosure of the social security number of any person in violation of the laws of the United States; shall be guilty of a felony and upon conviction thereof shall be fined under title 18 or imprisoned for not more than five years, or both.".

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